

Appendix G

Data Definition for an Owner Certified AFS for a Profit Motivated/Limited Distribution Entity that is other than a Cooperative Corporation (for projects insured under Small Project Processing – HUD Notice 97-04)

(Revised as of April 30, 2004)

Introduction

The Office of Multifamily Housing Programs completed the AFS Data Standardization effort in preparation for the electronic submission of annual financial statements. The purpose of this effort was to provide standard definitions for all AFS data elements to the multifamily housing industry, in order to facilitate the consistent review and analysis of annual financial statements across multifamily housing projects. The results of the AFS Data Standardization effort for multifamily housing properties are available on the REAC Financial Assessment web page, located at

http://www.hud.gov/offices/reac/library/lib_famf.cfm#HANDBOOKS. The results includes a redefined HUD Chart of Accounts, basic financial statement items not represented by the HUD Chart of Accounts (i.e., Statement of Retained Earnings/Changes in Partners' Equity, Statement of Cash Flows, and Notes to the Financial Statement), and a revised list of Supplemental Data, Auditor Reports, and Certifications. These results were used as a basis for defining the AFS data elements included in this appendix.

The Financial Assessment Subsystem (FASS) – Release 1.1 enabled the electronic submission of annual financial statement data via web-based data entry forms. With FASS – Release 2.3, users enabled users to submit AFS data for multipurpose entities (entities that own more than one property). The primary impact of this change has been related to the submission of Consolidated Statements for these entities, which consisted of AFS data for the entity as well as AFS data for each of the properties associated with the entity during the reporting period. For all entities that are other than Cooperative Corporations, the user has the option of entering a Consolidated Statement. With FASS – Release 4.0 (this release), users will be able to submit AFS data to recognize additional projects including some secondary Section 241 FHA's and projects with non-active assistance contracts and to provide restricted (read only) access to Limited Distribution and Office of Multifamily Housing Assistance Restructuring (OHMAR) (Mark-to-Market) only accounts.

Data Definition Organization

The AFS data elements defined in this appendix are organized by the data entry forms in which they appear. As a result of the Consolidated Statement functionality, data elements and business rules are not only defined by the type of submission, but the level of statement (entity-level versus property-level) as well. The applicability of a data element and/or business rule is defined by the "Stmt Level" column in the tables. For instance, account 1320 has two instances listed under "Balance Sheet Data". One instance applies to the entity-level statement ("E"), and one instance applies to the property-level statement ("P").

As with previous releases of FASS, if a numeric AFS data element is associated with more than one form or schedule, it will appear on each of the data entry forms in which it factors into a calculation. However, the value associated with this account number only needs to be entered once. For instance, if a data element appears on both the Balance Sheet data entry form and the Cash Flows data entry form, it only needs to be entered on

one of those forms. Once work is saved on one form, that value will be available on subsequent forms in which the data element appears.

The AFS data elements included in this appendix are defined as follows:

- **Account Number**: This number identifies an AFS data element that appears on one of the primary or top level data entry forms (e.g., Balance Sheet, Profit & Loss, etc.). Account numbers that appear on multiple data entry forms only need to be entered once.
- **Detail Level 1 Account Number**: This number identifies AFS data elements that are part of a repeating group. A repeating group is defined as a series of data elements that when valued, must be positioned in a particular sequence, and repeated as necessary. The screens for these repeating groups are accessed via the *Details* link.
- **Detail Level 2 Account Number**: This number identifies AFS data elements that are part of a repeating group that is keyed to and associated with the data elements of a higher level repeating group. Again, these data elements must be positioned in a particular sequence and repeated as necessary. The screens for these repeating groups are accessed via the *Details* link.
- **Account Title**: This column provides a brief description of an account number. The account titles for some elements will consist of a request for information requiring no data entry on that screen; rather, the information request will be associated with a *Details* link.
- **Stmt Level**: This column has been added for Consolidated Submissions. It indicates which level of statement the account number and associated business rule applies to. This column can have the following values:
 - “B” – account and business rule apply to both entity-level and property-level statements.
 - “E” – account and associated business rule apply to entity-level statement only.
 - “P” – account and associated business rule apply to property-level statement only.

NOTE: If submitting for a single property or for an entity that is a Cooperative Corporation, use the account and business rule instances with a Stmt Level of “B” or “P”.

- **Datatype**: This column represents the domain required for an account number; if an invalid datatype is submitted for an account number, the AFS submission will be rejected. Please refer to the following Datatype key when reviewing the FASS Data Definition:
 - “\$” = Currency Value – only numbers are allowed for data input; no character values are allowed, including decimals, commas, and dollar signs. Accounts that are defined as this type will appear on the template with a “\$” in front of the data entry field.

“N” = Numeric Value – only numbers are allowed for data input; no character values are allowed, including decimals, commas, and dollar signs.

“T” = Text Value – accepts any characters in the input box

“S” = Smalltext Value – accepts only permitted values defined by options in drop down boxes associated with the data element

“D” = Decimal Value – accepts numbers with decimals included; no other characters are allowed in the data input box

“DT” = Date Value – accepts date input in MM/DD/YYYY format

- Negative Value Allowed: If an “X” is displayed in this column for an account number, a negative value (formatted as a numeric value preceded by a minus [-] sign) may be entered for the account number. If a negative value is entered for an account number that is **not** defined as allowing a negative value, the system will return an error when the user saves their work on the screen.
- Mandatory: If an “X” is displayed in this column for an account number, a value must be submitted for the account number. If a value is **not** submitted for an account number defined as mandatory, the AFS submission will be rejected.
- Editing and Business Rules: This column defines the editing and business rules to which the value for an account number must adhere. If a value for an account number violates one or more editing and/or business rules, the AFS submission will be rejected.
- Account Definition/Reporting Reference: For all of the account numbers included in the revised HUD Chart of Accounts (i.e., Balance Sheet and Statement of Profit and Loss accounts), this column contains the revised HUD Chart of Account definition documented in the AFS Data Standardization Results. For the remaining account numbers, this column contains additional clarification as required.

FASS Data Definition

<i>Balance Sheet Data</i>				<i>Editing and Business Rules</i>				<i>Account Definition/Reporting Reference</i>
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man-datory	
Assets								
1120		Cash - Operations	B	\$		This account and/or account 2105 is required.		This account reflects the consolidation of unrestricted cash and cash equivalent accounts available to fund project operating costs for reporting purposes. This account includes cash maintained on-site in a petty cash fund. (At all times, total petty cash on hand plus the receipts for the bills paid must equal the amount of the established fund).
1121		Construction Cash Account	B	\$				This account reflects cash remaining in construction accounts after cost certification. These funds are available to pay for any remaining construction-related payables.
1125		Cash - Entity	B	\$				This account reflects cash and cash equivalents maintained by the ownership entity available to fund expenses of the ownership entity.
1130		Tenant/Member Accounts Receivable (Coops)	B	\$				This account reflects the total rents receivable from tenants/shareholders. In subsidized properties, this account should only reflect the portion of the rent for which the tenant/shareholder is responsible.
1131		Allowance for Doubtful Accounts	B	\$				This account reflects the amount of tenant accounts receivable that management estimates as being uncollectible. This account is also used to record amounts of Medicare/Medicaid billings that Nursing Homes estimate will not be paid.

Balance Sheet Data						Account Definition/Reporting Reference			
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man- atory	Editing and Business Rules	Account Definition/Reporting Reference
1130N		Net Tenant Accounts Receivable	B	\$				This account must equal account 1130 less account 1131; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	This account reflects the amounts due to property for rent subsidy vouchers and special claims.
1135		Accounts Receivable - HUD	B	\$					This account reflects amounts due to the property from Medicare/Medicaid or private health insurance.
1137		Medicare/Medicaid/Other Insurance Receivable	B	\$					This account reflects all short term receivables due to the project other than rent and HUD receivables, including security deposits. Notes receivable to project (or accounts receivable not related to routine operations) could be an indication of an unauthorized distribution of project assets.
1140		Accounts and Notes Receivable - Operations	E	\$				If account 1140 detail is submitted, the value of this account must equal the sum of the values submitted for account 1140-020.	This account reflects all short term receivables due to the project other than rent and HUD receivables, including security deposits. Notes receivable to project (or accounts receivable not related to routine operations) could be an indication of an unauthorized distribution of project assets.
1140		Accounts and Notes Receivable - Operations	P	\$					
Detail - Miscellaneous Accounts and Notes Receivable - Operations									
1140-010	Description – Miscellaneous Detail for 1140		P	T				New Rule - If the value of 1140 exceeds \$1000, this account is required.	
1140-020	Amount - Miscellaneous Detail for 1140		P	\$				If account 1140 is greater than \$1000, this account is required.	

Balance Sheet Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
1145			Accounts and Notes Receivable - Entity	P	\$	If account 1145 detail is submitted, the value of this account must equal the sum of the values submitted for account 1145-020.
1145			Accounts and Notes Receivable - Entity	E	\$	
Detail - Miscellaneous Accounts and Notes Receivable - Entity						
	1145-010		Description – Miscellaneous Detail for 1145	P	T	If the value of 1145 exceeds \$1000, this account is required.
	1145-020		Amount - Miscellaneous Detail for 1145	P	\$	If account 1145 is greater than \$1000, this account is required.
1160			Accounts Receivable - Interest	B	\$	This account reflects amounts due the project, but not received from the investment of Replacement Reserves, Residual Receipts, and other operating accounts. This receivable will account for the difference in earnings between the Statement of Cash Flows and the Statement of Profit & Loss accounts 5410, 5430, 5440, and 5490.
1165			Interest Reduction Payment Receivable	B	\$	This account recognizes Interest Reduction Payments (IRP) that are in excess of interest due under the mortgage note. This account only applies to Section 236 projects.
1170			Short Term Investments - Operations	B	\$	This account reflects non-restricted investments that can be converted to cash within one year. These funds are available to pay for project operating costs.
1175			Short Term Investments - Entity	B	\$	This account reflects short term investments of the owning entity. These investments can be converted to cash within one year and can be used to pay expenses of the owning entity.

Balance Sheet Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
						Man- atory
1180			Inventory	B	\$	
1190			Miscellaneous Current Assets	P	\$	If account 1190 detail is submitted, the value of this account must equal the sum of the values submitted for account 1190-020.
1190			Miscellaneous Current Assets	E	\$	This account reflects current assets not otherwise described above, including utility deposits.
Detail - Miscellaneous Current Assets						
1190-010			Description – Miscellaneous Detail for 1190	P	T	If the value of 1190 exceeds \$1000, this account is required.
1190-020			Amount - Miscellaneous Detail for 1190	P	\$	If the value of 1190 exceeds \$1000, this account is required.
1200			Miscellaneous Prepaid Expenses	B	\$	This account reflects the consolidation of all prepaid expenses for reporting purposes.
1100T			Total Current Assets	B	\$	X This account must equal the sum of accounts 1120 through 1125, 1130N, 1135 through 1190, and 1200.
1191			Tenant/Patient Deposits Held in Trust	B	\$	This account reflects the cash balances of bank accounts and investments held on behalf of rental tenants in trust for security and other deposits, as well as on behalf of nursing home patients. These deposits/patient personal funds must be held in the name of the project in a separate bank account. Agents may use deposits to pay for tenant damages and delinquent rents when a tenant vacates. Please consult HUD Handbook 4350.3, paragraphs 4-8, 9, and 10, and applicable state or local law for regulations regarding collection and disposition of security deposits.

Balance Sheet Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
						Man- atory
1310			Escrow Deposits	B	\$	
1320			Replacement Reserve	P	\$	This account must equal the sum of accounts 1320P, 1320DT, 1320ODT, 1320INT, 1320RGL, and 1320UGL, less the sum of accounts 1320WT and 1320OWT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.
1320			Replacement Reserve	E	\$	
1330			Other Reserves	B	\$	
1340			Residual Receipts Reserve	E	\$	

Account Definition/Reporting Reference
This account reflects the cash balance on hand for future payments of insurance, real estate taxes, mortgage insurance premiums and any other funding as required under the Regulatory Agreement.
This account reflects cash and investments held by mortgagee or mortgagor (as required) for replacements as set forth in the Regulatory Agreement. This account may include amounts that are reported in separately established painting reserve accounts.
This account reflects cash and investments held by mortgagee or mortgagor (as required) for replacements as set forth in the Regulatory Agreement. This account may include amounts that are reported in separately established painting reserve accounts.
This account reflects cash and investments held by the mortgagee or mortgagor for which HUD approval is required for withdrawals. This account may include debt service reserves and/or FEMA funds.
This account reflects any required deposits to the Residual Receipts Fund held by the mortgagee or, in the case of Section 202 projects, in a separate Residual Receipts account (refer to the Regulatory Agreement for specific requirements). Releases are subject to HUD approval.

<i>Balance Sheet Data</i>					Account Definition/Reporting Reference			
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man- atory	Editing and Business Rules
1340			Residual Receipts Reserve	P	\$			This account must equal the sum of accounts 1340P, 1340DT, 1340ODT, 1340INT, 1340RGL, and 1340UGL, less the sum of accounts 1340WT and 1340OWT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.
1355			Bond Reserves	B	\$			This account reflects reserves required by a bond indenture. These funds are held and maintained by the bond trustee in bond-financed projects.
1367			Sinking Fund	B	\$			This account reflects the balance of any required sinking fund account. Such accounts are typically required for nursing homes and old SH 202s.
1381			Management Improvement and Operating Plan	B	\$			This account reflects the cash and investment balances held for releases approved by HUD. Any releases from this account requires prior HUD approval.
1300T			Total Deposits	B	\$	X		This account must equal the sum of accounts 1310 through 1381.
1410			Land	P	\$			This account must equal the sum of accounts 1410P and 1410AT, less account 1410DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.
1410			Land	E	\$			This account reflects the purchase price of the land plus the cost of improvements to the land are charged to this account.

Balance Sheet Data						Account Definition/Reporting Reference			
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man-Mandatory	Editing and Business Rules	Account Definition/Reporting Reference
1420			Buildings	P	\$			This account must equal the sum of accounts 1420P and 1420AT, less account 1420DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	This account reflects the total cost of the buildings, including fixed building equipment, furniture, and furnishings, is charged to this account. Agents should also charge improvements to the buildings to this account. The balance represents the original cost of the buildings plus enhancements.
1420			Buildings	E	\$				This account reflects the total cost of the buildings, including fixed building equipment, furniture, and furnishings, is charged to this account. Agents should also charge improvements to the buildings to this account. The balance represents the original cost of the buildings plus enhancements.
1440			Building Equipment (Portable)	E	\$				The balance of this account represents the total cost of the portable equipment in use by the project. Costs include any transportation or installation charges. Assets in this account include items such as stoves, refrigerators and fire extinguishers.
1440			Building Equipment (Portable)	P	\$			This account must equal the sum of accounts 1440P and 1440AT, less account 1440DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	The balance of this account represents the total cost of the portable equipment in use by the project. Costs include any transportation or installation charges. Assets in this account include items such as stoves, refrigerators and fire extinguishers.
1450			Furniture for Project/Tenant Use	P	\$			This account must equal the sum of accounts 1450P and 1450AT, less account 1450DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	This account reflects the cost of all furniture and equipment, including computers and other electrical equipment, purchased for use by the tenants in the common areas of the project.

Balance Sheet Data							Account Definition/Reporting Reference		
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man- atory	Editing and Business Rules	Account Definition/Reporting Reference
1450			Furniture for Project/Tenant Use	E	\$			This account reflects the cost of all furniture and equipment, including computers and other electrical equipment, purchased for use by the tenants in the common areas of the project.	
1460			Furnishings	P	\$			This account must equal the sum of accounts 1460P and 1460AT, less account 1460DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required. The balance of the account represents the cost of the furnishings in use.	This account reflects the cost of furnishings (window shades, venetian blinds, shower curtains, hall carpets, etc.) not charged to the cost of the building is recorded in this account.
1460			Furnishings	E	\$				This account reflects the cost of furnishings (window shades, venetian blinds, shower curtains, hall carpets, etc.) not charged to the cost of the building is recorded in this account.
1465			Office Furniture and Equipment	P	\$			This account must equal the sum of accounts 1465P and 1465AT, less account 1465DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	This account reflects the cost of the cost of the furnishings in use.
1465			Office Furniture and Equipment	E	\$				This account reflects the cost of furniture and equipment owned and used on-site by the project.
1470			Maintenance Equipment	P	\$			This account must equal the sum of accounts 1470P and 1470AT, less account 1470DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	This account reflects the cost of project maintenance equipment in use.
1470			Maintenance Equipment	E	\$				This account reflects the cost of project maintenance equipment in use.

Balance Sheet Data						Account Definition/Reporting Reference			
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man-Mandatory	Editing and Business Rules	Account Definition/Reporting Reference
1480			Motor Vehicles	P	\$			This account must equal the sum of accounts 1480P and 1480AT, less account 1480DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	This account reflects the cost of buses, trucks, passenger cars, etc., used on-site for project operations is recorded in this account.
1480			Motor Vehicles	E	\$				This account reflects the cost of buses, trucks, passenger cars, etc., used on-site for project operations is recorded in this account.
1490			Miscellaneous Fixed Assets	E	\$				Agents may record fixed assets for which no other provision is made in this account.
1490			Miscellaneous Fixed Assets	P	\$				Agents may record fixed assets for which no other provision is made in this account.
1400T			Total Fixed Assets	B	\$		X	This account must equal the sum of accounts 1410 through 1490.	
1495			Accumulated Depreciation	P	\$		X	This account must equal the sum of accounts 1495P and 6600, less account 1400ADT.	This account reflects the accumulated depreciation for all fixed assets.
1495			Accumulated Depreciation	E	\$		X		
1400N			Net Fixed Assets	B	\$		X	This account must equal account 1400T less account 1495.	This account reflects the accumulated depreciation for all fixed assets.
1510			Investments - Operations	B	\$				
1515			Investments - Entity	B	\$				This account reflects long-term investments of the ownership entity.

Balance Sheet Data							
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	
			Intangible Assets	B	\$	Man- atory	
1520			Miscellaneous Other Assets	P	\$	If account 1590 detail is submitted, the value of this account must equal the sum of the values submitted for account 1590-020.	
1590			Miscellaneous Other Assets	E	\$	This account reflects non-current assets that are not otherwise classified above, including utility deposits.	
Detail - Miscellaneous Other Assets							
	1590-010		Description – Miscellaneous Detail for 1590	P	T	If the value of 1590 exceeds \$1000, this account is required.	
	1590-020		Amount - Miscellaneous Detail for 1590	P	\$	If the value of 1590 exceeds \$1000, this account is required.	
1500T			Total Other Assets	B	\$	This account must equal the sum of accounts 1510 through 1590; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	
1000T			Total Assets	B	\$	X	This account must equal the sum of accounts 1100T, 1191, 1300T, 1400N, and 1500T. For entities that are Corporations, this account also must equal account 2036T.
1000T			Total Assets	B	\$	X	This account must equal the sum of accounts 1100T, 1191, 1300T, 1400N, and 1500T. For entities that are other than Corporations, this account also must equal account 2033T.
Liabilities							
2105			Bank Overdraft - Operations	B	\$	This account and/or account 1120 is required.	
						This account reflects a negative (credits exceed debits) accounting balance in the project's operating account.	

<i>Balance Sheet Data</i>						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Editing and Business Rules
					Negative Value Allowed	Man- atory
2110			Accounts Payable - Operations	B	\$	
2111			Accounts Payable - Construction/ Development	B	\$	
2112			Accounts Payable - Project Improvement Items	B	\$	
2113			Accounts Payable - Entity	B	\$	
2115			Accounts Payable - 236 Excess Income due HUD	B	\$	
2116			Accounts Payable - Section 8 & Other	B	\$	
2120			Accrued Wages Payable	B	\$	

This account reflects the total of unpaid bills from trade creditors. This account does not include bills to be paid from the project improvement fund (See accounts 1381 and 2112), or those amounts payable in connection with construction or development costs (See account 2111).

This account reflects construction or other development costs payable from construction, development, or syndicated/equity funds.

This account reflects the total of bills vouchered for work items under the Flexible Subsidy Program to be paid from funds transferred from the project improvement fund (See account 1381) to the project bank account (See account 1120).

This account reflects the total of accounts payable from surplus cash or other mortgagor funds available.

Used only for Section 236 projects, this account reflects any amount due HUD for rents collected in excess of the allowable basic rents.

This account reflects any amount due HUD or other federal or state agency, in connection with the Section 8 or other loan program.

This account reflects the gross amount of payroll that has been accrued, but not paid, at the end of the accounting period.

Balance Sheet Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
						Man- atory
2121			Accrued Payroll Taxes Payable	B	\$	
2123			Accrued Management Fee Payable	B	\$	
2130			Accrued Interest Payable - Section 236	B	\$	
2131			Accrued Interest Payable - First Mortgage (or Bonds)	B	\$	
2132			Accrued Interest Payable - Other Mortgages	P	\$	
2132			Accrued Interest Payable - Other Mortgages	E	\$	
Detail - Accrued Interest Payable - Other Mortgages						
2132-010		Type of Mortgage	P	S		If account 2132 is valued, then this account is required. Permitted values for this account are listed in a drop down box. This account should be repeated up to 4 times to include interest on second, third, forth, and fifth mortgages.

Balance Sheet Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
						Man- atory
2132-020			Amount of Mortgage Interest	P	\$	
2133			Accrued Interest Payable - Other Loans and Notes (Surplus Cash)	B	\$	
2134			Accrued Interest Payable - Other Loans and Notes	B	\$	
2135			Accrued Interest Payable - Flexible Subsidy Loan	B	\$	
2136			Accrued Interest Payable - Capital Improvements Loan	B	\$	
2137			Accrued Interest Payable - Operating Loss Loan	B	\$	
2139			Accrued Interest Payable - Capital Recovery Payment (M2M)	B	\$	
2150			Accrued Property Taxes	B	\$	
2160			Notes Payable (Short Term)	B	\$	

Account Definition/Reporting Reference
This account reflects the corresponding amount(s) for mortgage interest for each type of mortgage listed in 2132-010. This account should be repeated up to 4 times to include interest on second, third, fourth, and fifth mortgages.
This account reflects interest accrued and unpaid on other loans and notes payable from surplus cash or other entity funds.
This account reflects interest accrued and unpaid on other loans and notes payable from project operations.
This account reflects interest accrued and unpaid on Flexible Subsidy Operation Assistance loans payable from project operations.
This account reflects interest accrued and unpaid on capital improvement loans payable from project operations.
This account reflects interest accrued and unpaid on operating loss loans payable from project operations.
This account reflects interest accrued and unpaid on the Capital Recovery Payment. This account should only be used for projects participating in the M2M program.
This account reflects the accrual of property taxes payable as of the end of the accounting period.
This account reflects the current portion on notes payable. This account also reflects owner advances that have received prior repayment approval from HUD.

Balance Sheet Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
			Mortgage (or Bonds) Payable - First Mortgage (Bonds) (Short Term)	B	\$	Man- atory
2170			Other Mortgages Payable (Short Term)	P	\$	
2172			Other Mortgages Payable (Short Term)	E	\$	
			Detail - Other Mortgages Payable (Short Term)			
2172-010			Type of Mortgage	P	S	
						If account 2172 is valued, then this account is required. Permitted values for this account are listed in a drop down box. This account should be repeated up to 4 times to include short-term principal on second, third, forth, and fifth mortgages.
2172-020			Short-term Mortgage Principal Payable	P	\$	This account reflects the corresponding amount(s) for mortgage principal for each type of mortgage listed in 2172-010. This account should be repeated up to 4 times to include short-term principal on second, third, fourth, and fifth mortgages.
2173			Other Loans and Notes Payable - Surplus Cash (Short Term)	B	\$	
2174			Other Loans and Notes (Short Term)	B	\$	
2175			Flexible Subsidy Loan Payable (Short Term)	B	\$	
2176			Capital Improvement Loan Payable (Short Term)	B	\$	

Balance Sheet Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
2177			Operating Loss Loan Payable (Short Term)	B	\$	
2179			Capital Recovery Payment Payable (Short Term - M2M)	B	\$	
2180			Utility Allowances	B	\$	
2190			Miscellaneous Current Liabilities	P	\$	
2190			Miscellaneous Current Liabilities	E	\$	
Detail - Miscellaneous Current Liabilities						
	2190-010	Description – Miscellaneous Detail for 2190	P	T	If the value of 2190 exceeds \$1000, this account is required	
	2190-020	Amount – Miscellaneous Detail for 2190	P	\$	If the value of 2190 exceeds \$1000, this account is required	
2210		Prepaid Revenue	B	\$		
2122T		Total Current Liabilities	B	\$	X	This account must equal the sum of accounts 2105 through 2230, excluding account 2191.

Balance Sheet Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
			Tenant/Patient Deposits Held In Trust (Contra)	B	\$	Man- atory
2191						
2305			Accounts Payable - Entity (Long-Term)	B	\$	
2310			Notes Payable (Long Term)	B	\$	
2311			Notes Payable - Surplus Cash	B	\$	
2320			Mortgage (or Bonds) Payable - First Mortgage (or Bonds)	B	\$	
2322			Other Mortgages Payable (Long Term)	P	\$	Account 2322 should equal the sum of values submitted for 2322-020.

<i>Balance Sheet Data</i>				Account Title	Stmt Level	Data type	Negative Value Allowed	Man- atory	Editing and Business Rules	Account Definition/Reporting Reference
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Other Mortgages Payable (Long Term)							
Detail - Other Mortgages Payable (Long Term)										
2322-010		Type of Mortgage	P	S					If account 2322 is valued, then this account is required. Permitted values for this account are listed in a drop down box. This account should be repeated up to 4 times to include principal on second, third, forth, and fifth mortgages.	
2322-020		Amount of Mortgage(s) Payable	P	\$					This account reflects the corresponding amount(s) for mortgage principal for each type of mortgage listed in 2322-010. This account should be repeated up to 4 times to include principal due on second, third, fourth, and fifth mortgages.	
2323		Other Loans and Notes Payable - Surplus Cash	B	\$					This account reflects the unpaid principal balances on other loans and notes, net of the current portion, that are payable from surplus cash or other entity funds. The amount due within one year is recorded in account 2173.	
2324		Other Loans and Notes Payable	B	\$					This account reflects the unpaid principal balances on other loans and notes, net of the current portion, that are payable from project operations. The amount due within one year is recorded in account 2174.	
2325		Flexible Subsidy Loan Payable	B	\$					This account represents the total amount of the unpaid balance of the Flexible Subsidy Operating Assistance loans that have been approved by HUD, net of the current portion. The amount due within one year is recorded in account 2175. Terms of repayments to these loans require prior HUD approval.	

Balance Sheet Data				Account Title	Stmt Level	Data type	Negative Value Allowed	Man- atory	Editing and Business Rules	Account Definition/Reporting Reference
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number								
2326			Capital Improvement Loan Payable	B	\$				This account reflects the total unpaid balance of capital improvement loans as of the end of the accounting period, net of the current portion. The amount due within one year is recorded in account 2176.	
2327			Operating Loss Loan Payable	B	\$				This account reflects the total amount of the unpaid balance of an operating loss loan obtained to sustain operations due to a prior year operating loss, net of the current portion. The amount due within one year is recorded in account 2177.	
2329			Capital Recovery Payment Payable (M2M)	B	\$				This account reflects the long-term portion of principal payments due on the Capital Recovery Payment. This account should only be used for projects participating in the M2M program.	
2330			Interest on Loans or Notes Payable (Long Term)	B	\$				This account reflects the long-term portion of accrued interest on loans and notes payable.	
2390			Miscellaneous Long Term Liabilities	P	\$				This account reflects long-term liabilities not otherwise described above.	
2390			Miscellaneous Long Term Liabilities	E	\$				This account reflects long-term liabilities not otherwise described above.	
Miscellaneous Long Term Liabilities										
	2390-010		Description – Miscellaneous Detail for 2390	P	T				If the value of 2390 exceeds \$1000, this account is required	
	2390-020		Amount – Miscellaneous Detail for 2390	P	\$				If the value of 2390 exceeds \$1000, this account is required	

Balance Sheet Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
2300T		Total Long Term Liabilities	B	\$		This account must equal the sum of accounts 2305 through 2390; if a value is submitted for any of the accounts that comprise this calculation, this account is required.
2000T		Total Liabilities	B	\$	X	This account must equal the sum of accounts 2122T, 2191, and 2300T.
Owners' Equity						
3130		Total Equity	B	\$	X	For entities that are other than Corporations, this account must equal the sum of accounts S1100-0110, 3250, S1200-430, S3100-030, S1100-020, and S1200-420.
2033T		Total Liabilities and Equity	B	\$	X	For entities that are other than Corporations, this account must equal the sum of accounts 2000T and 3130.
Equity Data - Corporations						
3161		Common Stock (Corporations)	B	\$	X	This account must equal the sum of accounts S1100-300 and S1100-310.
3162		Paid-in Surplus (Corporations)	B	\$	X	This account must equal the sum of accounts S1100-400 and S1100-410.
3163		Retained Earnings (Corporations)	B	\$	X	This account must equal the sum of accounts S1100-500 and S1100-510. This account is required for entities that are Corporations.
3164		Other Equity (Corporations)	B	\$	X	This account must equal the sum of accounts S1100-600 and S1100-610.

<i>Balance Sheet Data</i>						Account Definition/Reporting Reference			
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man-datory	Editing and Business Rules	Account Definition/Reporting Reference
3160			Total Equity (Corporations)	B	\$	X		This account must equal the sum of accounts 3161, 3162, 3163, and 3164. This account must also equal the sum of accounts S1100-700 and S1100-710. This account is required for entities that are Corporations.	This account reflects the total equity for entities that are profit-motivated/limited distribution Corporations.
2036T			Total Liabilities and Equity/Retained Earnings (Corporations)	B	\$	X		This account is only required for entities that are Corporations. This account must equal the sum of accounts 2000T and 3160. This account must also equal account 1000T.	This account is for use by entities that are Corporations.

Profit & Loss Data					Account Definition/Reporting Reference				
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man-datory	Editing and Business Rules	Account Definition/Reporting Reference
Rent Revenue									
5120			Rent Revenue - Gross Potential	P	\$			This account is required for all properties EXCEPT those designated as Nursing Homes or Section 232 (Board & Care or Assisted Living only). Either this account or 5195 is required for Section 232 (Board & Care or Assisted Living only) projects.	This account reflects the rent/carrying charges approved at 100% occupancy, less tenant/shareholder assistance payments, for all residential units (including non-revenue producing units). Potential rent could be market, contract, or Section 8. For section 236 and 221(d)(3) BMIR projects, this account reflects basic rental/carrying charges due for tenants/shareholders, less tenant/shareholder assistance payments. See account 5191 for treatment of rents due or collected from tenants paying amounts greater than the basic rental/carrying charge.
5120			Rent Revenue - Gross Potential	E	\$				This account reflects the rent/carrying charges approved at 100% occupancy, less tenant/shareholder assistance payments, for all residential units (including non-revenue producing units). Potential rent could be market, contract, or Section 8. For section 236 and 221(d)(3) BMIR projects, this account reflects basic rental/carrying charges due for tenants/shareholders, less tenant/shareholder assistance payments. See account 5191 for treatment of rents due or collected from tenants paying amounts greater than the basic rental/carrying charge.

Profit & Loss Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
Account Definition/Reporting Reference						
5121		Tenant Assistance Payments	B	\$		
						This account reflects tenant assistance payments that are project-based. Tenant assistance payment programs include the Rent Supplement, Rental Assistance Payment (RAP), and Section 8 programs.
5140		Rent Revenue - Stores and Commercial	B	\$		This account reflects gross rental revenue expectancy from stores, offices, or other commercial facilities.
5170		Garage and Parking Spaces	B	\$		This account reflects the gross potential rental revenue from all garage and parking spaces.
5180		Flexible Subsidy Revenue	B	\$		This account reflects the amount of funds transferred from the Management Improvement and Operating Plan account (See account 1381) to reduce mortgage or escrow deficiencies, to cover operating deficits or to meet working capital needs.
5190		Miscellaneous Rent Revenue	E	\$		This account reflects gross rental revenue expectancy not otherwise described above.
5190		Miscellaneous Rent Revenue	P	\$		If account 5190 detail is submitted, the value of this account must equal the sum of the values submitted for account 5190-020.
Detail - Miscellaneous Rent Revenue						
	5190-010	Description - Miscellaneous Detail for 5190	P	T		If the value of account 5190 exceeds 10% of the sum of accounts 5120 through 5194, this account is required.
	5190-020	Amount - Miscellaneous Detail for 5190	P	\$		If the value of account 5190 exceeds 10% of the sum of accounts 5120 through 5194, this account is required.

<i>Profit & Loss Data</i>						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Editing and Business Rules
					Negative Value Allowed	Man- atory
5191			Excess Rent	B	\$	
5192			Rent Revenue/ Insurance	B	\$	
5193			Special Claims Revenue	B	\$	
5194			Retained Excess Income	B	\$	
5195			Lease Revenue (Nursing Home or Section 232 – B&C or AL)	E	\$	
						Account Definition/Reporting Reference
						This account reflects the rental collections due in excess of the basic rental charge for Section 202/811, 221 (d) (3) BMR, and 236 projects. Excess income retained by Section 236 projects in accordance with HUD Notice H 98-10 should be reported in account 5194, Retained Excess Income.
						This account reflects the amount of insurance claims proceeds in connection with lost rental revenue.
						This account reflects the amount of revenue collected from special claims including vacancy, damages, and debt service.
						This account reflects the amount of excess income owners are allowed to retain for the project operating account in Section 236 projects in accordance with HUD Notice H 98-10. Excess income retained by Section 236 projects that is not authorized in accordance with HUD Notice H 98-10 should be reported in account 5191, Excess Rent.
						This account should be used to record lease payment revenue in instances where project operations are leased to a third party lessee.

Profit & Loss Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
						Man- atory
5195			Lease Revenue (Nursing Home or Section 232 – B&C or AL)	P	\$	This account should only be used to record lease payment revenue for nursing homes or Section 232s (Board & Care or Assisted Living only), where the operations are leased to a third-party operator.
5100T			Total Rent Revenue	B	\$	Either this account or 5120 are required for Section 232 (Board & Care or Assisted Living only) projects. This account and/or account 5300 is required; this account must equal the sum of accounts 5120 through 5195; if a value is submitted for any of the accounts that comprise this calculation, this account is required.
Vacancies						
5220			Apartments	B	\$	This account reflects the rental revenue lost through vacancy of an apartment unit.
5240			Stores and Commercial	B	\$	This account reflects the rental revenue lost through vacancy of a store or other commercial units.
5250			Rental Concessions	B	\$	This account reflects the amount provided as rental concessions (i.e., free rent) in connection with the execution of leases of revenue-producing units.
5270			Garage and Parking Space	B	\$	This account reflects the rental revenue lost through vacancy of a garage or parking spaces.
5290			Miscellaneous	P	\$	If account 5290 detail is submitted, the value of this account must equal the sum of the values submitted for account 5290-020.

Profit & Loss Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
5290		Miscellaneous	Miscellaneous	E	\$	
Detail - Miscellaneous						
5290-010		Description - Miscellaneous Detail for 5290	P	T		If the value of account 5290 exceeds 10% of the sum of accounts 5220 through 5290, this account is required.
5290-020		Amount - Miscellaneous Detail for 5290	P	\$		If the value of account 5290 exceeds 10% of the sum of accounts 5220 through 5290, this account is required.
5200T		Total Vacancies	B	\$		This account must equal the sum of accounts 5220 through 5290; if a value is submitted for any of the accounts that comprise this calculation, this account is required.
5152N		Net Rental Revenue (Rent Revenue Less Vacancies)	B	\$		This account must equal the sum of account 5100T less account 5200T; if a value is submitted for any of the accounts that comprise this calculation, this account is required.
Revenue						
5300		Nursing Homes/ Assisted Living/Board & Care/Other Elderly Care/Coop/ and Other Revenues	B	\$		This account and/or 5100T is required; this account must equal the sum of accounts 5301 through 5396; if a value is submitted for any of the accounts that comprise this calculation, this account is required.
Financial Revenue						
5410		Financial Revenue - Project Operations	B	\$		These accounts (5300-5399) are used to record revenue for Nursing Homes, Assisted Living facilities, and Board & Care facilities, as well as Service revenue, Coop revenue, and other revenue not otherwise reported in the other 5000 series of accounts.
5430		Revenue from Investments - Residual Receipts	B	\$		This account is used to record interest and other investment income earned in connection with project operations.
						This account reflects interest and other investment income earned from residual receipts investments.

Profit & Loss Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
Detail - Miscellaneous Revenue from Investments						
5440		Revenue from Investments - Replacement Reserve	B	\$		
5490		Revenue from Investments - Miscellaneous	P	\$		If account 5490 detail is submitted, the value of this account must equal the sum of the values submitted for account 5490-020.
5490		Revenue from Investments - Miscellaneous	E	\$		This account reflects interest and other investment income earned in connection with project operations.
Other Revenue						
5910	Laundry and Vending Revenue	B	\$			This account reflects project revenues received from laundry and vending machines owned or leased by the project.
5920	Tenant Charges	B	\$			This account reflects charges assessed to tenants for rent checks returned for insufficient funds, late payment of rents, breaking the lease, and all other extraneous fees that have to do with lease/tenant. This account also includes damage payments received from HUD and forfeited security deposits.

Profit & Loss Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
Account Definition/Reporting Reference						
5945			Interest Reduction Payments Revenue	B	\$	
5990			Miscellaneous Revenue	E	\$	
5990			Miscellaneous Revenue	P	\$	
If account 5990 detail is submitted, the value of this account must equal the sum of the values submitted for account 5990-020.						
Detail - Miscellaneous Revenue						
5990-010			Description - Miscellaneous Detail for 5990	P	T	
5990-020			Amount - Miscellaneous Detail for 5990	P	\$	
5900T			Total Other Revenue	B	\$	
5000T			Total Revenue	B	\$	X
This account must equal the sum of accounts 5910 through 5990; if a value is submitted for any of the accounts that comprise this calculation, this account is required.						
This account must equal the sum of accounts 5152N, 5300, 5400T, and 5900T.						
Administrative Expenses						
6203			Conventions and Meetings	B	\$	
Expenses related to attendance/participation in professional conventions and meetings.						

Profit & Loss Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Editing and Business Rules
					Negative Value Allowed	Man- atory
6204			Management Consultants	B	\$	
6210			Advertising and Marketing	B	\$	
6250			Other Renting Expenses	B	\$	

Account Definition/Reporting Reference

Expenses incurred as a result of utilizing management consultants for administrative related activities, i.e. programming.

This account reflects the cost of advertising and marketing the rental property, both during initial rent-up and after the project reaches normal occupancy levels.

This account reflects miscellaneous expenses related to the rent-up of vacant units. Examples are commissions and similar fees charged by third parties for referring new tenants to the project and amounts paid to existing tenants to attract new tenants. Note: Allowances given to tenants in lieu of rent are concessions (refer to account 5250).

Profit & Loss Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
				Man-Mandatory	Editing and Business Rules	
6310			Office Salaries	B	\$	
6311			Office Expenses	B	\$	
6312			Office or Model Apartment Rent	B	\$	

Profit & Loss Data							Account Definition/Reporting Reference	
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man- atory	Editing and Business Rules
6320			Management Fee	B	\$			This account reflects the cost of management agent service contracted for by the project. This account does not include charges for bookkeeping or accounting services performed by either the management agent or another party. The amount reported in this account is sometimes a pure percentage of allowable revenue collected.
6330			Manager or Superintendent Salaries	B	\$			This account reflects salaries paid to a resident manager or superintendent. It does not include the project's share of payroll taxes or other employee benefits or compensation given a resident manager or superintendent in lieu of salary payments.
6331			Administrative Rent Free Unit	B	\$			This account reflects the contract rent of any rent free unit provided to administrative personnel (including a resident manager or superintendent) which would otherwise be considered revenue producing. Partial rent reductions given should be reflected in this account as well. This account is not to be used for rent free units provided or rent reductions given to either maintenance or security personnel (see accounts 6521 and 6531).
6340			Legal Expense - Project	B	\$			This account reflects legal fees or services incurred on behalf of the project. For example, fees incurred for eviction procedures should be reflected in this account. In contrast, legal fees or services related to the mortgagor entity should be reflected in account 7120.

Profit & Loss Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Editing and Business Rules
					Negative Value Allowed	Man- atory
6350			Audit Expense	B	\$	
						This account reflects the auditing expense incurred by the project that is directly related to HUD's requirement for audited financial statements. This account also includes the auditor's charge for preparing Schedule K-1 for the mortgagor entity's Federal income tax return. Amounts incurred for the cost of routine maintenance or review of the project's books and records should not be included in this account (see account 6351).
6351			Bookkeeping Fees/Accounting Services	B	\$	
6370			Bad Debts	B	\$	
6390			Miscellaneous Administrative Expenses	P	\$	If account 6390 detail is submitted, the value of this account must equal the sum of the values submitted for account 6390-020.
6390			Miscellaneous Administrative Expenses	E	\$	
						This account reflects administrative expenses not otherwise classified in the 6200/6300 series. Examples include Neighborhood Networks, bank charges, investment fees, training, travel, membership dues and subscriptions.
						This account reflects administrative expenses not otherwise classified in the 6200/6300 series. Examples include Neighborhood Networks, bank charges, investment fees, training, travel, membership dues and subscriptions.
Detail - Miscellaneous Administrative Expenses						
6390-010			Description - Miscellaneous Detail for 6390	P	T	If the value of account 6390 exceeds 10% of the sum of accounts 6203 through 6390, this account is required.

Profit & Loss Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
Man-Mandatory						
6390-020			Amount - Miscellaneous Detail for 6390	P	\$	
6263T			Total Administrative Expenses	B	\$	X
Utilities Expenses						
6420			Fuel Oil/Coal	B	\$	
6450			Electricity	B	\$	
6451			Water	B	\$	
6452			Gas	B	\$	
6453			Sewer	B	\$	
6400T			Total Utilities Expense	B	\$	
Operating & Maintenance Expenses						
6510			Payroll	B	\$	

If the value of account 6390 exceeds 10% of the sum of accounts 6203 through 6390, this account is required.

This account must equal the sum of accounts 6420 through 6453; if a value is submitted for any of the accounts that comprise this calculation, this account is required.

This account reflects the cost of fuel oil/coal charges billed to the project.

This account reflects the cost of electricity charges billed to the project.

This account reflects the cost of water charges billed to the project.

This account reflects the cost of gas charges billed to the project.

This account reflects the cost of sewer charges billed to the project.

This account reflects the salaries of project employees who perform services including but not limited to janitorial/cleaning, exterminating, grounds, repairs, and decorating. This account does not include the project's share of payroll taxes (FICA and Unemployment) or other employee benefits paid by the project. Supporting detail is not required for this account unless requested by HUD.

Profit & Loss Data							Account Definition/Reporting Reference		
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Editing and Business Rules	Man- atory	Account Definition/Reporting Reference
6515			Supplies	B	\$				This account reflects all costs of supplies charged to the project for janitorial/cleaning, exterminating, grounds, repairs, and decorating.
6520			Contracts	B	\$				This account reflects the cost of contracts the owner or agent executes with third parties on behalf of the project for janitorial/cleaning, exterminating, grounds, repairs, elevator maintenance, swimming pool maintenance, and decorating.
6521			Operating and Maintenance Rent Free Unit	B	\$				This account reflects the contract rent of any rent free unit provided to operating and maintenance personnel which would otherwise be considered revenue producing. Partial rent reductions given should be reflected in this account as well.
6525			Garbage and Trash Removal	B	\$				This account reflects the cost of removing garbage and rubbish from the project. The account does not include salaries paid to janitors who collect the trash.
6530			Security Payroll/Contract	B	\$				This account reflects the project's payroll cost attributable to the protection of the project or the cost of a protection contract that the owner or agent executes on behalf of the project.
6531			Security Rent Free Unit	B	\$				This account reflects the contract rent of any rent free unit provided to security personnel or a unit used for the purpose of security of the project (for example, police substations). Partial rent reductions given should be reflected in this account as well.

Profit & Loss Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Editing and Business Rules
					Negative Value Allowed	Man- atory
6546			Heating/Cooling Repairs and Maintenance	B	\$	
6548			Snow Removal	B	\$	
6570			Vehicle and Maintenance Equipment Operation and Repairs	B	\$	
6590			Miscellaneous Operating and Maintenance Expenses	E	\$	
6590			Miscellaneous Operating and Maintenance Expenses	P	\$	
	Detail - Miscellaneous Operating and Maintenance Expenses					
6590-010		Description - Miscellaneous Detail for 6590	P	T		If the value of account 6590 exceeds 10% of the sum of accounts 6510 through 6590, this account is required.
6590-020		Amount - Miscellaneous Detail for 6590	P	\$		If the value of account 6590 exceeds 10% of the sum of accounts 6510 through 6590, this account is required.
6500T		Total Operating and Maintenance Expenses	B	\$		This account must equal the sum of accounts 6510 through 6590; if a value is submitted for any of the accounts that comprise this calculation, this account is required.

Profit & Loss Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
Taxes & Insurance						
6710			Real Estate Taxes	B	\$	
6711			Payroll Taxes (Project's Share)	B	\$	
6720			Property & Liability Insurance (Hazard)	B	\$	
6721			Fidelity Bond Insurance	B	\$	
6722			Workmen's Compensation	B	\$	
6723			Health Insurance and Other Employee Benefits	B	\$	
6790			Miscellaneous Taxes, Licenses, Permits and Insurance	P	\$	If account 6790 detail is submitted, the value of this account must equal the sum of the values submitted for account 6790-020.
6790			Miscellaneous Taxes, Licenses, Permits and Insurance	E	\$	This account reflects any taxes, licenses, permit fees, or cost of insurance assessed to the project and not otherwise categorized in the 6700 Series.
Detail - Miscellaneous Taxes, Licenses, Permits and Insurance						
6790-010			Description - Miscellaneous Detail for 6790	P	T	If the value of account 6790 exceeds 10% of the sum of accounts 6710 through 6790, this account is required.

Profit & Loss Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
Man-datory						
6790-020		Amount - Miscellaneous Detail for 6790	P	\$		If the value of account 6790 exceeds 10% of the sum of accounts 6710 through 6790, this account is required.
6700T		Total Taxes and Insurance	B	\$	X	This account must equal the sum of accounts 6710 through 6790.
Financial Expenses						
6820		Interest on Mortgage (or Bonds) Payable	B	\$		This account reflects interest incurred on all mortgages (or bonds) used to construct, permanently finance or refinance the project. This account also includes the 1% owner portion of interest for Section 236 projects; excess Interest Reduction Payments (IRP) should be recorded in account 5945. This account should not include interest incurred on notes which are payable only from surplus cash.
6830		Interest on Notes Payable (Long Term)	B	\$		This account reflects interest and discounts incurred on long term project operating notes. This account should not include interest incurred on notes which are payable only from surplus cash (refer to account 7142).
6840		Interest on Notes Payable (Short Term)	B	\$		This account reflects interest and discounts incurred on short term project operating notes. This account should not include interest incurred on notes which are payable only from surplus cash (refer to account 7142).
6845		Interest on Capital Recovery Payment (M2M)	B	\$		This account reflects interest expense associated with the Capital Recovery Payment. This account should only be used for projects participating in the M2M program.

Profit & Loss Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
6850			Mortgage Insurance Premium/ Service Charge	B	\$	
6890			Miscellaneous Financial Expenses	E	\$	
6890			Miscellaneous Financial Expenses	P	\$	
Detail - Miscellaneous Financial Expenses						
6890-010		Description - Miscellaneous Detail for 6890	P	T		If the value of account 6890 exceeds 10% of the sum of accounts 6820 through 6890, this account is required.
6890-020		Amount - Miscellaneous Detail for 6890	P	\$		If the value of account 6890 exceeds 10% of the sum of accounts 6820 through 6890, this account is required.
6800T		Total Financial Expenses	B	\$		This account must equal the sum of accounts 6820 through 6890; if a value is submitted for any of the accounts that comprise this calculation, this account is required.
Expenses		Nursing Homes/Assisted Living/ Board & Care/Other Elderly Care Expenses	B	\$		This account must equal the sum of accounts 6930 through 6990; if a value is submitted for any of the accounts that comprise this calculation, this account is required.
Operating Results		Total Cost of Operations before Depreciation	B	\$	X	This account must equal the sum of accounts 6263T, 6400T, 6500T, 6700T, 6800T, and 6900.

Profit & Loss Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
						Man- atory
5060T			Profit (Loss) before Depreciation	B	\$ X	X
6600			Depreciation Expenses	B	\$ X	X
6610			Amortization Expense	B	\$ X	X
5060N			Operating Profit or (Loss)	B	\$ X	X
Corporate or Mortgagor Revenue and Expenses						
7105			Entity Revenue	B	\$ X	X
7110			Officer's Salaries	B	\$ X	X
7115			Incentive Performance Fee (M2M)	B	\$ X	X
7120			Legal Expenses	B	\$ X	X
7130			Federal, State, and Other Income Taxes	B	\$ X	X

Editing and Business Rules Reference

HUD does not prescribe the method of depreciation for fixed assets of the project. The method of depreciation, however, must conform to GAAP. This account represents depreciation charged during the accounting period.

This account reflects amortization expense related to organizational costs, including loan fees, organization expenses, and like expenses.

This account must equal account 5060T less accounts 6600 and 6610.

This account must equal account 5000T less account 6000T.

This account reflects revenue for the mortgagor entity, including interest income.

This account reflects salaries paid to owners, officers, and/or partners. It should also include the value of any services given to an owner, officer, and/or partner in lieu of a salary.

This account can only be populated by M2M projects.

This account reflects the Incentive Performance Fee earned by owners as part of the M2M program. This account should only be used for projects participating in the M2M program.

This account reflects legal expenses related solely to the corporation or mortgagor entity.

This account reflects federal and state income tax and other corporate/entity taxes of the mortgagor entity for the tax year.

Profit & Loss Data

Profit & Loss Data							Account Definition/Reporting Reference	
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man-datory	Editing and Business Rules
7141			Interest on Notes Payable	B	\$			This account reflects interest incurred on notes which are payable only from surplus cash.
7142			Interest on Mortgage Payable	B	\$			This account reflects interest incurred on mortgages which are payable only from surplus cash or other entity funds.
7190			Other Expenses	P	\$			If account 7190 detail is submitted, the value of this account must equal the sum of the values submitted for account 7190-020.
7190			Other Expenses	E	\$			If the value of account 7190 exceeds 10% of the sum of accounts 7110 through 7190, excluding account 7140, less account 7140, this account is required
Detail - Other Expenses							Description - Miscellaneous Detail for 7190	
7190-010				P	T			

Profit & Loss Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
7190-020		Amount - Miscellaneous Detail for 7190	P	\$		If the value of account 7190 exceeds 10% of the sum of accounts 7110 through 7190, excluding account 7140, less account 7140, this account is required.
7100T		Net Entity Expenses	B	\$	X	This account must equal the sum of accounts 7110 through 7190, less account 7105; if a value is submitted for any of the accounts that comprise this calculation, this account is required.
Profit or Loss		Profit or Loss (Net Income or Loss)	B	\$	X	This account must equal 5060N less 7100T.
Part II						
S1000-010		Total mortgage (or bond) principal payments required during the audit year [12 monthly payments]. This applies to all direct loans and HUD-held and fully insured first mortgages.	E	\$		This account is required for all projects EXCEPT those with 202/811 capital grants and those that are non-insured.
S1000-010		Total mortgage (or bond) principal payments required during the audit year [12 monthly payments]. This applies to all direct loans and HUD-held and fully insured first mortgages.	P	\$		This account must equal account S1300-060 less account S1200-360, +/- 2 (to account for rounding). This account is required for all projects EXCEPT those with 202/811 capital grants or those that are non-insured.
						NOTE: Since S1200-360 is a negative number, the structure of this calculation serves to make it positive (subtracting a negative number makes a positive).

Profit & Loss Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Editing and Business Rules
Account Definition/Reporting Reference						
S1000-020			Total of 12 monthly deposits in the audit year into the Replacement Reserve account, as required by the Regulatory Agreement even if payments may be temporarily suspended or reduced.	P	\$	This account is required for all projects with HUD-held mortgages, HUD-insured mortgages, or projects financed with 202/81 capital grants. For M2M projects, if account 1320R is valued as "NO" or is not valued, then this account should be equal to or less than the sum of accounts 1320DT, S1300-070, and plus or minus the value of account S1000-020/12.
S1000-020			Total of 12 monthly deposits in the audit year into the Replacement Reserve account, as required by the Regulatory Agreement even if payments may be temporarily suspended or reduced.	E	\$	This account is required for all projects with HUD-held mortgages, HUD-insured mortgages, or projects financed with 202/81 capital grants.
S1000-030			Replacement Reserves, or Residual Receipts and Releases which are included as expense items on this Profit and Loss statement.	B	\$	
S1000-040			Project Improvement Reserve releases under the Flexible Subsidy Program that are included as expense items on this Profit and Loss statement.	B	\$	

Equity Data				Account Title	Stmt Level	Data type	Negative Value Allowed	Man-Mandatory	Editing and Business Rules	Account Definition/Reporting Reference
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number								
Equity Data - Entities other than Corporations										
S1100-010		Beginning of Year Balance	B	\$ X	X				This account is required for all entities that are OTHER than Corporations.	
3250		Net Income or Loss	B	\$ X	X				This account must equal 5060N less 7100T.	
S1200-420		Distributions	B	\$ X						This value is a use of cash, and should be reported as a negative number.
S1200-430		Contributions	B	\$ X						
S3100-030		Prior Period Adjustment	B	\$ X						
S1100-020		Other Changes in Equity	E	\$ X					This account should only be used for entities that are OTHER than Corporations.	
S1100-020		Other Changes in Equity	P	\$ X					This account must equal the sum of the values submitted for account S1100-040. This account should only be used for entities that are OTHER than Corporations.	
Detail - Other Changes in Equity										
S1100-030		Description - Other Changes in Equity Detail	P	T					If account S1100-020 is valued, this account is required.	
S1100-040		Amount - Other Changes in Equity Detail	P	\$ X					If account S1100-020 is valued, this account is required.	
3130		End of Year - 3130	B	\$ X	X				This account must equal the sum of accounts S1100-010, 3250, S1200-430, S3100-030, S1100-020, and S1200-420.	
Equity Data - Corporations										
S1100-300		Beginning Balance - Common Stock (Corporations)	B	\$ X					This account is for use by entities that are Corporations.	
S1100-310		Change in Common Stock	B	\$ X					This account is for use by entities that are Corporations.	

<i>Equity Data</i>						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
						Man- atory
3161			Common Stock (Corporations)	B	\$ X	This account must equal the sum of accounts S1100-300 and S1100-310.
S1100-400			Beginning Balance - Paid-in Surplus (Corporations)	B	\$ X	This account reflects the portion of equity for entities that are profit-motivated/limited distribution Corporations that is classified as Common Stock.
S1100-410			Change in Paid-in Surplus (Corporations)	B	\$ X	This account is for use by entities that are Corporations.
3162			Paid-in Surplus (Corporations)	B	\$ X	This account reflects the portion of equity for entities that are profit-motivated/limited distribution Corporations that is classified as Paid-in Surplus.
S1100-500			Beginning Balance - Retained Earnings (Corporations)	B	\$ X	This account is required for entities that are Corporations.
S1100-510			Change in Retained Earnings (Corporations)	B	\$ X	This account must equal the sum of accounts S1200-420, S1200-430, and S3100-030.
3163			Retained Earnings (Corporations)	B	\$ X	This account must equal the sum of accounts S1100-500 and S1100-510. This account is required for entities that are Corporations.
S1100-600			Beginning Balance - Other Equity (Corporations)	B	\$ X	This account reflects the portion of equity for entities that are profit-motivated/limited distribution Corporations that is classified as Retained Earnings.
S1100-610			Change in Other Equity (Corporations)	B	\$ X	This account is for use by entities that are Corporations.
3164			Other Equity (Corporations)	B	\$ X	This account must equal the sum of accounts S1100-600 and S1100-610. This account reflects the portion of equity for entities that are profit-motivated/limited distribution Corporations that does not fall into the other categories.

<i>Equity Data</i>						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
						Man-datory
S1100-700			Beginning of Year Balance/Prior Year Total Equity (Corporations)	B	\$	X
S1100-710			Change in Total Equity (Corporations)	B	\$	X
3160			Total Equity (Corporations)	B	\$	X

Editing and Business Rules

Account Definition/Reporting Reference
This account is for use by entities that are Corporations.
This account must equal the sum of accounts S1100-300, S1100-400, S1100-500, and S1100-600. This account is required for entities that are Corporations.
This account must equal the sum of accounts S1100-310, S1100-410, S1100-510, and S1100-610. This account should only be used for Corporations.
This account reflects the total equity for entities that are profit-motivated/limited distribution Corporations.

Cash Flow Data				Account Title	Stmt Level	Data type	Negative Value Allowed	Man-datory	Editing and Business Rules	Account Definition/Reporting Reference
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number								
Cash Flow from Operating Activities										
S1200-010		Rental Receipts	B	\$						
S1200-020		Interest Receipts	B	\$						
S1200-030		Other Operating Receipts	B	\$						This value should include other operating receipts, including the 5300 series revenue amounts.
S1200-035		Entity/Construction Receipts	P	\$						This account must equal the sum of the values submitted for account S1200-037.
S1200-035		Entity/Construction Receipts	E	\$						
Detail - Entity/Construction Receipts										
S1200-036	Description - Entity/Construction Receipts Detail		P	T						If account S1200-035 is valued, this account is required.
S1200-037	Amount - Entity/Construction Receipts Detail		P	\$						If account S1200-035 is valued, this account is required.
S1200-040	Total Receipts	B	\$	X						This account must equal the sum of accounts S1200-010, S1200-020, S1200-025, S1200-030, and S1200-035.
S1200-050	Administrative	B	\$	X						This value is a use of cash, and should be reported as a negative number.
S1200-070	Management Fee	B	\$	X						This value is a use of cash, and should be reported as a negative number.
S1200-090	Utilities	B	\$	X						This value is a use of cash, and should be reported as a negative number.
S1200-100	Salaries and Wages	B	\$	X						This value is a use of cash, and should be reported as a negative number.

Cash Flow Data

Cash Flow Data								
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Editing and Business Rules	Account Definition/Reporting Reference
S1200-110		Operating and Maintenance	B	\$	X		This value is a use of cash, and should be reported as a negative number.	
S1200-120		Real Estate Taxes	B	\$	X		This value is a use of cash, and should be reported as a negative number.	
S1200-140		Property Insurance	B	\$	X		This value is a use of cash, and should be reported as a negative number.	
S1200-150		Miscellaneous Taxes and Insurance	B	\$	X		This value is a use of cash, and should be reported as a negative number.	
S1200-160		Tenant Security Deposits	B	\$	X		This account must equal the sum of accounts S1200-530 and S1200-580; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	
S1200-170		Other Operating Expenses	B	\$	X		This account should only be used to report interest paid on the first mortgage. This value is a use of cash, and should be reported as a negative number.	
S1200-180		Interest on First Mortgage	B	\$	X		This account should only be used to report interest paid on the second mortgage. This value is a use of cash, and should be reported as a negative number.	
S1200-181		Interest Payments – Second Mortgage	B	\$	X		This account should only be used to report interest paid on the third mortgage. This value is a use of cash, and should be reported as a negative number.	
S1200-182		Interest Payments – Third Mortgage	B	\$	X		This value is a use of cash, and should be reported as a negative number.	
S1200-190		Interest on Notes Payable	B	\$	X			

Cash Flow Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
Account Definition/Reporting Reference						
S1200-195			Interest on Capital Recovery Payment (M2M)	B	\$ X	
S1200-210			Mortgage Insurance Premium (MIP)	B	\$ X	
S1200-220			Miscellaneous Financial	B	\$ X	
S1200-223			Entity – Incentive Performance Fee (M2M)	B	\$ X	
S1200-225			Entity/Construction Disbursements	E	\$ X	
S1200-225			Entity/Construction Disbursements	P	\$ X	
Detail - Entity/Construction Disbursements						
S1200-226	Description - Entity/Construction Disbursements Detail	P	T			If account S1200-225 is valued, this account is required.
S1200-227	Amount - Entity/Construction Disbursements Detail	P	\$ X			If account S1200-225 is valued, this account is required.
S1200-230	Total Disbursements	B	\$ X	X		This account must equal the sum of accounts S1200-050 through S1200-225.
S1200-240	Net Cash provided by (used in) Operating Activities	B	\$ X	X		This account must equal the sum of accounts S1200-040 and S1200-230.

Cash Flow Data				Account Title	Stmt Level	Data type	Negative Value Allowed	Man- atory	Editing and Business Rules	Account Definition/Reporting Reference
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Number							
Cash Flow from Investing Activities										
S1200-245				Net Deposits to the Mortgage Escrow account	B	\$	X			
S1200-250				Net Deposits to the Reserve for Replacement account	E	\$	X			
S1200-250				Net Deposits to the Reserve for Replacement account	P	\$	X			This account must equal the sum of accounts 1320P and 1320UGL, less account 1320; if a value is submitted for any of the accounts that comprise this calculation, this account is required.
S1200-255				Net Deposits to Other Reserves	B	\$	X			
S1200-260				Net Deposits to the Residual Receipts account	P	\$	X			This account must equal the sum of accounts 1340P and 1340UGL, less account 1340; if a value is submitted for any of the accounts that comprise this calculation, this account is required.
S1200-260				Net Deposits to the Residual Receipts account	E	\$	X			
S1200-300				Net Deposits to the Management Improvement and Operating Plan account	B	\$	X			
S1200-310				Net Deposits to the Long Term Investment account	B	\$	X			
S1200-330				Net Purchase of Fixed Assets	B	\$	X			
S1200-340				Other Investing Activities	E	\$	X			
S1200-340				Other Investing Activities	P	\$	X			If account S1200-340 detail is submitted, the value of this account must equal the sum of the values submitted for account S1200-342.

Cash Flow Data									
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man- atory	Editing and Business Rules	Account Definition/Reporting Reference
Detail - Other Investing Activities									
	S1200-341		Description - Other Investing Activities	P	T			If account S1200-340 is greater than \$1000, this account is required.	
	S1200-342		Amount - Other Investing Activities	P	\$	X		If account S1200-340 is greater than \$1000, this account is required.	
S1200-345			Entity/Construction Investing Activities	E	\$	X			
S1200-345			Entity/Construction Investing Activities	P	\$	X		This account must equal the sum of the values submitted for account S1200-347.	
Detail - Entity/Construction Investing Activities									
	S1200-346		Description - Entity/Construction Investing Activities Detail	P	T			If account S1200-345 is valued, this account is required.	
	S1200-347		Amount - Entity/Construction Investing Activities Detail	P	\$	X		If account S1200-345 is valued, this account is required.	
S1200-350			Net Cash used in Investing Activities	B	\$	X		This account must equal the sum of accounts S1200-245 through S1200-345; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	
Cash Flow from Financing Activities									
S1200-360			Principal Payments – First Mortgage (or Bonds)	B	\$	X		This account should be used to report up to 12 monthly principal payments made on the first mortgage during the audit year. Additional principal payments should be recorded in account S1200-450. This value is a use of cash, and should be reported as a negative number.	
S1200-361			Principal Payments – Second Mortgage	B	\$	X		This account should only be used to report interest paid on the second mortgage. This value is a use of cash, and should be reported as a negative number.	

Cash Flow Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
						Man- atory
S1200-362			Principal Payments – Third Mortgage	B	\$ X	
S1200-365			Proceeds from Mortgages, Loans, or Notes Payable	B	\$ X	
S1200-370			Principal Payments on Loans or Notes Payable	B	\$ X	
S1200-385			Proceeds from Flexible Subsidy Loans	B	\$ X	
S1200-390			Flexible Subsidy Loan principal payments	B	\$ X	
S1200-395			Proceeds from Capital Improvement Loans	B	\$ X	
S1200-400			Principal payments on Capital Improvement Loan Payable	B	\$ X	
S1200-405			Proceeds from Operating Loss Loans	B	\$ X	
S1200-410			Principal payments on Operating Loss Loan Payable	B	\$ X	
S1200-413			Proceeds from Capital Recovery Payment (M2M)	B	\$ X	
S1200-417			Principal Payments on Capital Recovery Payment (M2M)	B	\$ X	

This account reflects principal payments made on the Capital Recovery Payment. This account should only be used for projects participating in the M2M program. This value is a use of cash, and should be reported as a negative number.

This account reflects the owner's initial funding of the Capital Recovery Payment. This account should only be used for projects participating in the M2M program.

This value is a use of cash, and should be reported as a negative number.

This value is a use of cash, and should be reported as a negative number.

This value is a use of cash, and should be reported as a negative number.

This account should only be used to report interest paid on the third mortgage. This value is a use of cash, and should be reported as a negative number.

Cash Flow Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
						Man- atory
S1200-420		Distributions		B	\$	X
S1200-430		Contributions		B	\$	
S1200-450		Other Financing Activities	E	\$	X	
S1200-450		Other Financing Activities	P	\$	X	If account S1200-450 detail is submitted, the value of this account must equal the sum of the values submitted for account S1200-452.
Detail - Other Financing Activities						
S1200-451	Description - Other Financing Activities	P	T			If account S1200-450 is greater than \$1000, this account is required.
S1200-452	Amount - Other Financing Activities	P	\$	X		If account S1200-450 is greater than \$1000, this account is required.
S1200-455	Entity/Construction Financing Activities	P	\$	X		This account must equal the sum of the values submitted for account S1200-457.
S1200-455	Entity/Construction Financing Activities	E	\$	X		This value should include any items brought over from the 7100 series of the Statement of Profit and Loss.
Detail - Entity/Construction Financing Activities						
S1200-456	Description-Entity/Construction Financing Activities Detail	P	T			If account S1200-455 is valued, this account is required.
S1200-457	Amount-Entity/Construction Financing Activities Detail	P	\$	X		If account S1200-455 is valued, this account is required.

Cash Flow Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
S1200-460			Net Cash used in Financing Activities	B	\$ X	This account must equal the sum of accounts S1200-360 through S1200-455; if a value is submitted for any of the accounts that comprise this calculation, this account is required.
S1200-470			Net increase (decrease) in Cash and Cash Equivalents	B	\$ X	This account must equal the sum of accounts S1200-240, S1200-350, and S1200-460.
Cash and Cash Equivalents						
S1200-480			Beginning of Period Cash	B	\$ X	
S1200T			End of Period Cash	B	\$ X	This account must equal the sum of accounts S1200-470 and S1200-480. This account must also equal the sum of accounts 1120, 1121, 1125, 1170, and 1175.
Reconciliation of Net Profit (Loss) to Net Cash Provided by (Used in) Operating Activities						
3250		Profit or Loss (Net Income or Loss)	B \$ X	X	X	This account must equal 5060N less 7100T.
Adjustments to Reconcile Net Profit (Loss) to Net Cash Provided by (Used in) Operating Activities						
6600		Depreciation Expenses	B \$ X			HUD does not prescribe the method of depreciation for fixed assets of the project. The method of depreciation, however, must conform to GAAP. This account represents depreciation charged during the accounting period.
6610		Amortization Expense	B \$ X			This account reflects amortization expense related to organizational costs, including loan fees, organization expenses, and like expenses.
S1200-490		Decrease (increase) in Tenant/Member Accounts Receivable	B \$ X			
S1200-500		Decrease (increase) in Accounts Receivable - Other	B \$ X			
S1200-510		Decrease (increase) in Accrued Receivable	B \$ X			

Cash Flow Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
Account Definition/Reporting Reference						
S1200-520			Decrease (increase) in Prepaid Expenses	B	\$ X	
S1200-530			Decrease (increase) in Cash Restricted for Tenant Security Deposits	B	\$ X	
S1200-535			Decrease (increase) in Entity/ Construction Asset accounts	E	\$ X	
S1200-535			Decrease (increase) in Entity/ Construction Asset accounts	P	\$ X	This account must equal the sum of the values submitted for account S1200-537.
Detail - Decrease (increase) in Entity/Construction Asset Accounts						
S1200-536		Description - Decrease(increase) in Entity/Construction Asset Accounts Detail	P T			If account S1200-535 is valued, this account is required.
S1200-537		Amount- Decrease(increase) in Entity/Construction Asset Accounts Detail	P	\$ X		If account S1200-535 is valued, this account is required.
S1200-540		Increase (decrease) in Accounts Payable	B	\$ X		
S1200-550		Increase (decrease) in Accounts Payable - HUD Excess Rents	B	\$ X		
S1200-560		Increase (decrease) in Accrued Liabilities	B	\$ X		
S1200-570		Increase (decrease) in Accrued Interest Payable	B	\$ X		
S1200-580		Increase (decrease) in Tenant Security Deposits held in trust	B	\$ X		
S1200-590		Increase (decrease) in Prepaid Revenue	B	\$ X		

Cash Flow Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
Detail - Other adjustments to reconcile net profit (loss) to Net Cash provided by (used in) Operating Activities						
S1200-600			Other adjustments to reconcile net profit (loss) to Net Cash provided by (used in) Operating Activities	E	\$	X
S1200-600			Other adjustments to reconcile net profit (loss) to Net Cash provided by (used in) Operating Activities	P	\$	X
Detail - Other adjustments to reconcile net profit (loss) to Net Cash provided by (used in) Operating Activities						
S1200-601			Description - Other adjustments to reconcile net profit (loss) to Net Cash provided by (used in) Operating Activities	P	T	
S1200-602			Amount - Other adjustments to reconcile net profit (loss) to Net Cash provided by (used in) Operating Activities	P	\$	X
S1200-605			Increase (decrease) in Entity/Construction Liability accounts	E	\$	X
S1200-605			Increase (decrease) in Entity/Construction Liability accounts	P	\$	X
Detail - Increase (decrease) in Entity/Construction Liability Accounts						
S1200-606			Description - Increase(decrease) in Entity/Construction Liability Accounts Detail	P	T	
S1200-607			Amount - Increase(decrease) in Entity/Construction Liability Accounts Detail	P	\$	X

Cash Flow Data				Account Title	Stmt Level	Data type	Negative Value Allowed	Man- atory	Editing and Business Rules	Account Definition/Reporting Reference
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Number							
S1200-610		Net Cash provided by (used in) Operating Activities		B	\$	X	X		This account must equal the sum of accounts 3250, 6600, 6610, S1200-490 through S1200-535, and S1200-540 through S1200-605. This account must equal account S1200-240.	
S1200-620		Comments		B	T				For a non-profit entity, this account should include disclosure of non-cash gifts of investment or fixed assets.	

Notes	Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man- atory	Editing and Business Rules	Account Definition/Reporting Reference
S3100-010				Organization and Presentation Note	E	T	X			This account can also be used to enter the Summary of Significant Account Policies note as well, if these notes have been prepared as one paragraph.
S3100-020				Prior Period Adjustment Note	E	T				
S3100-030				Prior Period Adjustment	E	\$	X			
S3100-040				Summary of Significant Accounting Policies Note	E	T	X			
S3100-050				Mortgages (or Bond) Payable Note	E	T				
S3100-x1x				Please enter the Mortgages Payable:	E					
Detail - Mortgages Payable										
	S3100-060			Principal Payments in the next 12 months - Year 1	E	\$				
	S3100-070			Principal Payments in the next 12 months - Year 2	E	\$				
	S3100-080			Principal Payments in the next 12 months - Year 3	E	\$				
	S3100-090			Principal Payments in the next 12 months - Year 4	E	\$				
	S3100-100			Principal Payments in the next 12 months - Year 5	E	\$				
	S3100-110			Principal Payments remaining after Year 5	E	\$				
	S3100-120			Interest Reduction Payments from Subsidy	E	\$				
	S3100-130			Notes/Loans Payable Note	E	T			If account 2160, 2173, 2174, 2175, 2176, 2177, 2310, 2311, 2323, 2324, 2325, 2326, 2327 and/or 2330 is valued, this account is required.	
	S3100-x2x			Please enter the Notes/Loans Payable:	E					

Notes	Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man- atory	Editing and Business Rules	Account Definition/Reporting Reference
Detail - Notes/Loans Payable										
S3100-140			Creditor	E	T					
S3100-150			Purpose	E	T					
S3100-160			Date Incurred	E	DT					
S3100-170			Terms	E	T					
S3100-180			Amount Due	E	\$					
S3100-185			Does the Note/Loan Payable place a lien on project assets?	E	S					
S3100-190			Total of Notes/Loans Payable	E	\$					
S3100-200			Related Party Transactions Note	E	T					
Detail - Related Party Transactions										
S3100-210			Company Name	E	T				If account S3100-200 is valued, this account is required.	
S3100-220			Amount Received	E	\$				If account S3100-210 is valued, this account is required.	The value for this account should be calculated using the cash method of accounting.
S3100-230			Management Fee Note	E	T					This note should contain an explanation of how the Management Fee was calculated.
S3100-x3x			Please enter the additional notes:	E						
Detail - Additional Notes										
S3100-240			Additional Note	E	T					This account should be repeated as required.

Reserve Accounts Data				Account Title	Stmt Level	Data type	Negative Value Allowed	Man-Mandatory	Editing and Business Rules	Account Definition/Reporting Reference
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Number							
Schedule of Reserve for Replacement										
1320P				Balance at Beginning of Year	P	\$			If account 1320 is valued, this account, account 1320DT, and/or account 1320DT is required.	
1320DT				Total Monthly Deposits	P	\$				
1320ODT				Other Deposits	P	\$			This account must equal the sum of the values submitted for account 1320OD-020.	This account should be used to report interest deposits to the Replacement Reserve.
Detail - Other Deposits										
1320OD-010				Description - Other Replacement Reserve Deposits Detail	P	T			If account 1320ODT is valued, this account is required.	Providing Other Deposits detail should not preclude the auditor from reporting a finding for unauthorized deposits.
1320OD-020				Amount - Other Replacement Reserve Deposits Detail	P	\$			If account 1320ODT is valued, this account is required.	
1320INT				Interest on Replacement Reserve Accounts	P	\$				
1320RGL				Realized Gain or (Loss)	P	\$	X			
1320UGL				Unrealized Gain or (Loss)	P	\$	X			
1320WWT				Approved Withdrawals	P	\$				
1320OWT				Other Withdrawals	P	\$			This account must equal the sum of the values submitted for account 1320OW-020.	This account is used to record bank fees or investment losses. Investment losses constitute a compliance finding.
Detail - Other Withdrawals										
1320OW-010				Description - Other Replacement Reserve Withdrawals Detail	P	T			If account 1320OWT is valued, this account is required.	
1320OW-020				Amount - Other Replacement Reserve Withdrawals Detail	P	\$			If account 1320OWT is valued, this account is required.	

Reserve Accounts Data						Account Definition/Reporting Reference			
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man-Mandatory	Editing and Business Rules	Account Definition/Reporting Reference
1320			Balance at End of Year, Confirmed by Mortgagee	P	\$			This account must equal the sum of accounts 1320P, 1320DT, 1320ODT, 1320INT, 1320RGL, and 1320UGL, less the sum of accounts 1320WT and 1320OWT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	This account reflects cash and investments held by mortgagee or mortgagor (as required) for replacements as set forth in the Regulatory Agreement. This account may include amounts that are reported in separately established painting reserve accounts.
1320R			Deposits Suspended or Waived Indicator	P	S			This account is required for all projects EXCEPT those that are non-insured. Permitted values for this account include YES and NO; these values are listed in a drop down box associated with this account.	This account should be used to indicate whether deposits to the Reserve for Replacement account were waived or suspended by HUD.
Schedule of Residual Receipts									
1340P			Balance at Beginning of Year	P	\$			If account 1340 is valued, this account, account 1340DT, and/or account 1340ODT is required.	
1340DT			Total Deposits	P	\$				
1340ODT			Other Deposits	P	\$			This account must equal the sum of the values submitted for account 1340OD-020.	These accounts should be used to report interest deposits to the Residual Receipts account.
Detail - Other Deposits									
1340OD-010			Description - Other Residual Receipts Deposits Detail	P	T			If account 1340ODT is valued, this account is required.	Providing Other Deposits detail should not preclude the auditor from reporting a finding for unauthorized deposits.
1340OD-020			Amount - Other Residual Receipts Deposits Detail	P	\$			If account 1340ODT is valued, this account is required.	
1340INT			Interest on Residual Receipt Accounts	P	\$				
1340RGL			Realized Gain or (Loss)	P	\$	X			
1340UGL			Unrealized Gain or (Loss)	P	\$	X			
1340WT			Approved Withdrawals	P	\$				
1340OWT			Other Withdrawals	P	\$			This account must equal the sum of the values submitted for account 1340OW-020.	This account is used to record bank fees or investment losses. Investment losses constitute a compliance finding.

Reserve Accounts Data				Account Definition/Reporting Reference			
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man-datory
Detail - Other Withdrawals							
1340OW-010		Description - Other Residual Receipts Withdrawals Detail	P	T		If account 1340OWT is valued, this account is required.	
1340OW-020		Amount - Other Residual Receipts Withdrawals Detail	P	\$		If account 1340OWT is valued, this account is required.	
1340		Balance at Current Fiscal Year End	P	\$		This account must equal the sum of accounts 1340P, 1340DT, 1340ODT, 1340INT, 1340RGL, and 1340UGL, less the sum of accounts 1340WT and 1340OWT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.	This account reflects any required deposits to the Residual Receipts Fund held by the mortgagee or, in the case of Section 202 projects, in a separate Residual Receipts account (refer to the Regulatory Agreement for specific requirements). Releases are subject to HUD approval.

Surplus Cash & Fixed Asset Data				Account Definition/Reporting Reference
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	
Surplus Cash, Distributions, and Residual Receipts (Annual)				
S1300-010		Cash	P	This account must equal the sum of accounts 1120, 1170 and 1191, if a value is submitted for any of the accounts that comprise this calculation, this account is required.
1135		Accounts Receivable - HUD	P	This account reflects the amounts due to property for rent subsidy vouchers and special claims.
S1300-030		Other	P	This account must equal the sum of the values submitted for account S1300-032. This could be withdrawals from Replacement Reserves that were approved before the end of the fiscal period but not yet received. This account can also include medicaid/medicare receivables expected to be received within 60 days.
Detail - Other Cash				
	S1300-031	Description - Other Cash	P	If account S1300-030 is valued, this account is required.
	S1300-032	Amount - Other Cash Detail	P	If account S1300-030 is valued, this account is required.
S1300-040		Total Cash	P	This account must equal the sum of accounts S1300-010, 1135, and S1300-030.
S1300-050		Accrued Mortgage (or Bond) Interest Payable	P	
S1300-060		Delinquent Mortgage (or Bond) Principal Payments	P	
S1300-070		Delinquent Deposits to Reserve for Replacements	P	This account should be used to record delinquencies in the Reserve for Replacement account occurring during the audit year. If delinquencies are still outstanding from prior reporting periods, the amount should be reported in account S1300-110.

<i>Surplus Cash & Fixed Asset Data</i>					
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type
					Negative Value Allowed
S1300-075		Accounts Payable - 30 days	P	\$	
S1300-080		Loans and Notes Payable [due within 30 days]	P	\$	
S1300-090		Deficient Tax Insurance or MIP Escrow Deposits	P	\$	
S1300-100		Accrued Expenses [not escrowed]	P	\$	
2210		Prepaid Revenue	P	\$	

Account Definition/Reporting Reference

This account reflects 30 days of project accounts payables and should not include any entity/construction payables.

Applies to any loans or notes payable that have prior HUD approval to be paid from operations cash.

This account should not include principal due on the mortgage or loans/notes payable out of surplus cash.

This negative amount is recorded as a positive number, for use in the calculation. This account will be reviewed to verify that owners are not recording excess cash to the Mortgage Escrow account rather than Residual Receipts.

These expenses are NOT Accounts Payable; examples of these expenses include payroll taxes, accrued management fees, etc. Entity/construction payables should not be entered in this field. Entity/construction payable are not part of the Computation of Surplus Cash.

This account reflects rents received from tenants (including commercial tenants) and certain contracts, that apply to future accounting periods.

Surplus Cash & Fixed Asset Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Editing and Business Rules
					Negative Value Allowed	Mandatory
2191		Tenant/Patient Deposits Held In Trust (Contra)	P	\$		This account represents the liabilities associated with security and other deposits that are held on behalf of rental tenants and nursing home patients. These deposits/patient personal funds must be held in the name of the project in a separate bank account. Agents may use deposits to pay for tenant damages and delinquent rents when a tenant vacates. Please consult HUD Handbook 4350.3, paragraphs 4-8, 9, and 10, and applicable state or local law for regulations regarding collection and disposition of security deposits.
S1300-110		Other Current Obligations	P	\$		This account must equal the sum of the values submitted for account S1300-130.
Detail - Other Current Obligations						
	S1300-120	Description - Other Current Obligations Detail	P	T		If account S1300-110 is valued, this account is required.
	S1300-130	Amount - Other Current Obligations Detail	P	\$		If account S1300-110 is valued, this account is required.
S1300-140		Total Current Obligations	P	\$	X	This account must equal the sum of accounts S1300-050 through S1300-110, 2191, and 2210.
S1300-150		Surplus Cash (Deficiency)	P	\$	X	This account must equal account S1300-040 less account S1300-140.
S1300-160		Annual Distribution earned during fiscal period covered by the statement	P	\$		This account does not apply to profit motivated projects.
S1300-170		Distribution Accrued and Unpaid as of the end of the prior fiscal period	P	\$		This account does not apply to profit motivated projects.

<i>Surplus Cash & Fixed Asset Data</i>						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Editing and Business Rules
					Negative Value Allowed	Mandatory
S1300-180		Distributions and Entity Expenses paid during fiscal period covered by statement	P	\$		This account does not apply to profit motivated projects.
S1300-190		Distribution Earned but Unpaid	P	\$		This account must equal the sum of accounts S1300-160 and S1300-170, less account S1300-180; if a value is submitted for any of the accounts that comprise this calculation, this account is required.
S1300-200		Amount Available for distribution during next fiscal period	P	\$		For Limited Dividend projects, this account must equal the smaller of account S1300-150 and account S1300-190; if the smaller amount is negative, this account should equal zero (0); if a value is submitted for any of the accounts that comprise this calculation, this account is required. For Profit Motivated projects, this account should be valued and it should equal S1300-150. If S1300-150 is zero or negative, this account should be entered as a zero.
S1300-203		Incentive Performance Fee Payable (M2M)	P	\$		This account must be equal to or less than S1300-150. If S1300-150 is zero or negative, then this account should equal zero. This account applies only to M2M projects.

Surplus Cash & Fixed Asset Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
						Mandatory
S1300-204			Percentage Surplus Cash Split (M2M)	P	D	This account is required when S1300-150 less S1300-203 is greater than 0.
						This account reflects the equity split between the allowable distributions and the required second mortgage payments for M2M projects. This is the percentage of surplus cash, less Incentive Performance Fee, that is payable to HUD as a M2M note payment.
						This account applies only to M2M projects.
S1300-205			Surplus Cash Available for M2M Note Payment (M2M)	P	\$	This account must equal S1300-150 less S1300-203 multiplied by S1300-204 and rounded to the nearest whole number. If S1300-150 less S1300-203 is zero or negative, then this account should equal zero.
						This account applies only to M2M projects.
S1300-206			Surplus Cash Available for Distribution (M2M)	P	\$	This account must equal S1300-150 less S1300-203 less S1300-205. If S1300-150 less S1300-203 is zero or negative, then this account should equal zero.
						This account applies only to M2M projects.
S1300-210			Deposit Due Residual Receipts	P	\$	This account must equal account S1300-150 less account S1300-200; if this calculation results in a negative number, this account should equal zero (0); if a value is submitted for any of the accounts that comprise this calculation, this account is required.
						This account does not apply to profit motivated projects.
Computation of Surplus Cash, Distributions, and Residual Receipts (Mid-Year)						
S1400-010	Semi-Annual Period Ended		P	DT		If any of the S1400 account numbers are valued, this account is required.
S1400-020	Cash		P	\$		
S1400-030	Tenant Subsidy due for semi-annual period		P	\$		

Surplus Cash & Fixed Asset Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Editing and Business Rules
					Negative Value Allowed	Mandatory
S1400-040		Other		P	\$	This account must equal the sum of the values submitted for account S1400-042.
						This could be withdrawals from Replacement Reserves that were approved before the end of the fiscal period but not yet received. It can be the collection from government payers in the first month after the fiscal period i.e. Nursing Homes and Medicare payments.
Detail - Other Cash						
	S1400-041	Description - Other Cash Detail	P	T		If account S1400-040 is valued, this account is required.
	S1400-042	Amount - Other Cash Detail	P	\$		If account S1400-040 is valued, this account is required.
S1400-050		Total Cash	P	\$		If any of the S1400 account numbers are valued, this account is required; this account must equal the sum of accounts S1400-020, S1400-030, and S1400-040.
S1400-060		Accrued Mortgage Interest Payable	P	\$		
S1400-070		Delinquent Mortgage Principal Payments	P	\$		
S1400-080		Delinquent Deposits to Reserve for Replacements	P	\$		
S1400-090		Accounts Payable [due within 30 day[s]]	P	\$		This account reflects 30 days of project account payables and should not include any entity/construction payables.
S1400-100		Loans and Notes Payable [due within 30 days]	P	\$		Applies to any loans or notes payable that have prior HUD approval to be paid from operations cash.

Surplus Cash & Fixed Asset Data					
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type
					Negative Value Allowed
S1400-110			Deficient Tax Insurance or MIP Escrow Deposits	P	\$
S1400-120			Accrued Expenses [not escrowed]	P	\$
S1400-130			Prepaid Revenue	P	\$
S1400-140			Tenant Security Deposits Liability	P	\$
S1400-150			Other Current Obligations	P	\$
Detail - Other Current Obligations					
S1400-160			Description - Other Current Obligations Detail	P	T
S1400-170			Amount - Other Current Obligations Detail	P	\$
S1400-180			Total Current Obligations	P	\$
S1400-190			Surplus Cash (Deficiency)	P	\$ X
S1400-200			Distribution earned during semi-annual period	P	\$

Surplus Cash & Fixed Asset Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
						Mandatory
S1400-210			Distribution Accrued and Unpaid as of the end of the semi-annual period	P	\$	
S1400-220			Distributions and Entity Expenses paid during semi-annual period	P	\$	
S1400-230			Distribution Earned but Unpaid	P	\$	
S1400-240			Amount Available for Distribution during next fiscal period	P	\$	
S1400-250			Deposit Due Residual Receipts	P	\$	
Schedule of Changes in Fixed Asset Accounts						
1410P			Beginning Balance for 1410	P	\$	

Surplus Cash & Fixed Asset Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Editing and Business Rules
					Negative Value Allowed	Mandatory
1410AT		Additions for 1410	P	\$		This account must equal the sum of the values submitted for account 1410A-030.
Detail - Additions for Land						
	1410A-010	Item Purchased - Additions Detail for 1410	P	T		If account 1410AT is valued, this account is required.
	1410A-030	Total Amount - Additions Detail for 1410	P	\$		If account 1410AT is valued, this account is required.
1410DT		Deductions for 1410	P	\$		This account must equal the sum of the values submitted for account 1410D-030.
Detail - Deductions for Land						
	1410D-010	Description - Deductions Detail for 1410	P	T		If account 1410DT is valued, this account is required.
	1410D-030	Total Amount - Deductions Detail for 1410	P	\$		If account 1410DT is valued, this account is required.
1410		Land	P	\$		This account must equal the sum of accounts 1410P and 1410AT, less account 1410DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.
1420P		Beginning Balance for 1420	P	\$		
1420AT		Additions for 1420	P	\$		This account must equal the sum of the values submitted for account 1420A-030.
Detail - Additions for Buildings						
	1420A-010	Item Purchased - Additions Detail for 1420	P	T		If account 1420AT is valued, this account is required.
	1420A-030	Total Amount - Additions Detail for 1420	P	\$		If account 1420AT is valued, this account is required.

Surplus Cash & Fixed Asset Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Editing and Business Rules
Account Definition/Reporting Reference						
1420DT		Deductions for 1420	P	\$		This account must equal the sum of the values submitted for account 1420D-030.
Detail - Deductions for Buildings						
	1420D-010	Description - Deductions Detail for 1420	P	T		If account 1420DT is valued, this account is required.
	1420D-030	Total Amount - Deductions Detail for 1420	P	\$		If account 1420DT is valued, this account is required.
1420		Buildings	P	\$		This account must equal the sum of accounts 1420P and 1420AT, less account 1420DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.
1440P		Beginning Balance for 1440	P	\$		This account reflects the total cost of the buildings, including fixed building equipment, furniture, and furnishings, is charged to this account. Agents should also charge improvements to the buildings to this account. The balance represents the original cost of the buildings plus enhancements.
1440AT		Additions for 1440	P	\$		This account must equal the sum of the values submitted for account 1440A-030.
Detail - Additions for Building Equipment						
	1440A-010	Item Purchased - Additions Detail for 1440	P	T		If account 1440AT is valued, this account is required.
	1440A-030	Total Amount - Additions Detail for 1440	P	\$		If account 1440AT is valued, this account is required.
1440DT		Deductions for 1440	P	\$		This account must equal the sum of the values submitted for account 1440D-030.
Detail - Deductions for Building Equipment						
	1440D-010	Description - Deductions Detail for 1440	P	T		If account 1440DT is valued, this account is required.

Surplus Cash & Fixed Asset Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
					Mandatory	
1440D-030		Total Amount - Deductions Detail for 1440	P	\$		If account 1440DT is valued, this account is required.
1440		Building Equipment (Portable)	P	\$		This account must equal the sum of accounts 1440P and 1440AT, less account 1440DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.
1450P		Beginning Balance for 1450	P	\$		
1450AT		Additions for 1450	P	\$		This account must equal the sum of the values submitted for account 1450A-030.
Detail - Additions for Furniture for Project/Tenant Use						
1450A-010		Item Purchased - Additions Detail for 1450	P	T		If account 1450AT is valued, this account is required.
1450A-030		Total Amount - Additions Detail for 1450	P	\$		If account 1450AT is valued, this account is required.
1450DT		Deductions for 1450	P	\$		This account must equal the sum of the values submitted for account 1450D-030.
Detail - Deductions for Furniture for Project/Tenant Use						
1450D-010		Description - Deductions Detail for 1450	P	T		If account 1450DT is valued, this account is required.
1450D-030		Total Amount - Deductions Detail for 1450	P	\$		If account 1450DT is valued, this account is required.
1450		Furniture for Project/Tenant Use	P	\$		This account must equal the sum of accounts 1450P and 1450AT, less account 1450DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.
						This account reflects the cost of all furniture and equipment, including computers and other electrical equipment, purchased for use by the tenants in the common areas of the project.

Surplus Cash & Fixed Asset Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Editing and Business Rules
						Mandatory
1460P			Beginning Balance for 1460	P	\$	
1460AT			Additions for 1460	P	\$	This account must equal the sum of the values submitted for account 1460A-030.
Detail - Additions for Furnishings						
	1460A-010		Item Purchased - Additions Detail for 1460	P	T	If account 1460AT is valued, this account is required.
	1460A-030		Total Amount - Additions Detail for 1460	P	\$	If account 1460AT is valued, this account is required.
1460DT			Deductions for 1460	P	\$	This account must equal the sum of the values submitted for account 1460D-030.
Detail - Deductions for Furnishings						
	1460D-010		Description - Deductions Detail for 1460	P	T	If account 1460DT is valued, this account is required.
	1460D-030		Total Amount - Deductions Detail for 1460	P	\$	If account 1460DT is valued, this account is required.
1460		Furnishings		P	\$	This account must equal the sum of accounts 1460P and 1460AT, less account 1460DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.
1465P			Beginning Balance for 1465	P	\$	This account reflects the cost of furnishings (window shades, venetian blinds shower curtains, hall carpets, etc.) not charged to the cost of the building is recorded in this account. The balance of the account represents the cost of the furnishings in use.
1465AT			Additions for 1465	P	\$	This account must equal the sum of the values submitted for account 1465A-030.
Detail - Additions for Office Furniture and Equipment						
	1465A-010		Item Purchased - Additions Detail for 1465	P	T	If account 1465AT is valued, this account is required.
						This account should be used to indicate quantity as well as the item purchased.

Surplus Cash & Fixed Asset Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Editing and Business Rules
						Reference
1465A-030		Total Amount - Additions Detail for 1465	P	\$		If account 1465AT is valued, this account is required.
1465DT		Deductions for 1465	P	\$		This account must equal the sum of the values submitted for account 1465D-030.
Detail - Deductions for Office Furniture and Equipment						
1465D-010	Description - Deductions Detail for 1465	P	T			If account 1465DT is valued, this account is required.
1465D-030	Total Amount - Deductions Detail for 1465	P	\$			If account 1465DT is valued, this account is required.
1465	Office Furniture and Equipment	P	\$			This account must equal the sum of accounts 1465P and 1465AT, less account 1465DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.
1470P	Beginning Balance for 1470	P	\$			
1470AT	Additions for 1470	P	\$			This account must equal the sum of the values submitted for account 1470A-030.
Detail - Additions for Maintenance Equipment						
1470A-010	Item Purchased - Additions Detail for 1470	P	T			If account 1470AT is valued, this account is required.
1470A-030	Total Amount - Additions Detail for 1470	P	\$			If account 1470AT is valued, this account is required.
1470DT	Deductions for 1470	P	\$			This account must equal the sum of the values submitted for account 1470D-030.
Detail - Deductions for Maintenance Equipment						
1470D-010	Description - Deductions Detail for 1470	P	T			If account 1470DT is valued, this account is required.

Surplus Cash & Fixed Asset Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Editing and Business Rules
					Negative Value Allowed	Mandatory
1470D-030		Total Amount - Deductions Detail for 1470	P	\$		If account 1470DT is valued, this account is required.
1470		Maintenance Equipment	P	\$		This account must equal the sum of accounts 1470P and 1470AT, less account 1470DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.
1480P		Beginning Balance for 1480	P	\$		
1480AT		Additions for 1480	P	\$		This account must equal the sum of the values submitted for account 1480A-030.
Detail - Additions for Motor Vehicles						
1480A-010		Item Purchased - Additions Detail for 1480	P	T		If account 1480AT is valued, this account is required.
1480A-030		Total Amount - Additions Detail for 1480	P	\$		If account 1480AT is valued, this account is required.
1480DT		Deductions for 1480	P	\$		This account must equal the sum of the values submitted for account 1480D-030.
Detail - Deductions for Motor Vehicles						
1480D-010		Description - Deductions Detail for 1480	P	T		If account 1480DT is valued, this account is required.
1480D-030		Total Amount - Deductions Detail for 1480	P	\$		If account 1480DT is valued, this account is required.
1480		Motor Vehicles	P	\$		This account must equal the sum of accounts 1480P and 1480AT, less account 1480DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.
1490P		Beginning Balance for 1490	P	\$		

Surplus Cash & Fixed Asset Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Editing and Business Rules
Account Definition/Reporting Reference						
1490AT		Additions for 1490	P	\$		This account must equal the sum of the values submitted for account 1490A-030.
Detail - Additions for Miscellaneous Fixed Assets						
	1490A-010	Item Purchased - Additions Detail for 1490	P	T		If account 1490AT is valued, this account is required.
	1490A-030	Total Amount - Additions Detail for 1490	P	\$		If account 1490AT is valued, this account is required.
1490DT		Deductions for 1490	P	\$		This account must equal the sum of the values submitted for account 1490D-030.
Detail - Deductions for Miscellaneous Fixed Assets						
	1490D-010	Description - Deductions Detail for 1490	P	T		If account 1490DT is valued, this account is required.
	1490D-030	Total Amount - Deductions Detail for 1490	P	\$		If account 1490DT is valued, this account is required.
1490		Miscellaneous Fixed Assets	P	\$		This account must equal the sum of accounts 1490P and 1490AT, less account 1490DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.
1400PT		Total Beginning Balance for Fixed Assets	P	\$	X	This account must equal the sum of accounts 1410P, 1420P, 1440P, 1450P, 1460P, 1465P, 1470P, 1480P, and 1490P.
1400AT		Total Asset Additions	P	\$		This account must equal the sum of accounts 1410AT, 1420AT, 1440AT, 1450AT, 1460AT, 1465AT, 1470AT, 1480AT, and 1490AT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.

Surplus Cash & Fixed Asset Data

Surplus Cash & Fixed Asset Data							Account Definition/Reporting Reference
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Editing and Business Rules
1400DT		Total Asset Deductions	P	\$			This account must equal the sum of accounts 1410DT, 1420DT, 1440DT, 1450DT, 1460DT, 1465DT, 1470DT, 1480DT, and 1490DT; if a value is submitted for any of the accounts that comprise this calculation, this account is required.
1400T		Total Fixed Assets	P	\$		X	This account must equal the sum of accounts 1410 through 1490.
1495P		Beginning Balance for 1495	P	\$		X	
6600		Total Provisions	B	\$		X	
1400ADT		Total Accumulated Depreciation from Disposed Assets	P	\$			
1495		Ending Balance for Accumulated Depreciation	P	\$		X	This account must equal the sum of accounts 1495P and 6600, less account 1400ADT.
1400N		Total Net Book Value	P	\$		X	This account must equal account 1400T less account 1495.

NH/Assisted Living Data				Account Title	Stmt Level	Data type	Negative Value Allowed	Man-Mandatory	Editing and Business Rules	Account Definition/Reporting Reference
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Number							
Schedule of 5300 Accounts										
5301			Private Pay Room & Board	B	\$				All routine collection from private or self-pay patients.	
5302			Private Pay Ancillary	B	\$				Revenue derived from diagnostic and therapeutic services performed by a specific facility department, as distinguished from routine revenue from private or self-pay patients.	
5303			Contractual Adjustments	B	\$	X			Revenue Categories that are subject to adjustments made to self-pay patient care revenue to reflect cost settlements.	
5305			Medicare Room & Board	B	\$				All routine collection from Medicare patients. This account includes any final year end settlements.	
5306			Medicare Ancillary	B	\$				Revenue derived from diagnostic and therapeutic services performed by a specific facility department, as distinguished from routine revenue from Medicare patients.	
5307			Medicare Contractual Adjustments	B	\$	X			Revenue Categories that are subject to adjustments made to Medicare patient care revenue to reflect cost settlements.	
5309			Medicaid Room & Board	B	\$				All routine collection from Medicaid patients. This account includes any final year end settlements.	
5310			Medicaid Ancillary	B	\$				Revenue derived from diagnostic and therapeutic services performed by a specific facility department, as distinguished from routine revenue from Medicaid patients.	

NH/Assisted Living Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
						Man- atory
5311			Swimming Pool Maintenance Expense	B	\$	
5312			Medicaid Contractual Adjustments	B	\$ X	
5315			VA Room & Board	B	\$	
5316			VA Ancillary	B	\$	
5317			VA Contractual Adjustments	B	\$ X	
5321			Hospice	B	\$	
5325			Other Public Room & Board	B	\$	
5326			Other Public Ancillary	B	\$	
5327			Other Public Adjustment	B	\$ X	

Account Definition/Reporting Reference
This account reflects the revenue from shareholders/residents for maintenance fees associated with the maintenance and operation of a facility's swimming pool. This account also includes revenue generated from rentals for parties.
Revenue Categories that are subject to adjustments made to Medicaid patient care revenue to reflect cost settlements.
All routine collection from VA patients. This account includes any final year end settlements.
Revenue derived from diagnostic and therapeutic services performed by a specific facility department, as distinguished from routine revenue from VA patients.
Revenue Categories that are subject to adjustments made to VA patient care revenue to reflect cost settlements.
Collections for HOSPICE care which a Nursing Home may provide.
All routine collections as they pertain to other Nursing Home support programs, if any.
Revenue derived form diagnostic and therapeutic services performed by a specific facility department, as they pertain to other Nursing Home support programs, if any.
Revenue categories that are subject to adjustments made as they pertain to other Nursing Home Support Programs, if any.

NH/Assisted Living Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
			Dietary Salaries	B	\$	Mandatory
5330			Contributions and Gifts	B	\$	
5331				B	\$	The fair market value for donated services, medicines, linens, office supplies and other materials which would normally be purchased by a provider as well as cash contributions and grants or subsidies received for general operating purposes from individuals, voluntary agencies, foundations, governmental agencies or similar groups.
5332			Food	B	\$	Revenue from prorated costs of raw food prepared in the regular kitchen and consumed by specific shareholders/residents as additional services.
5333			Dietary Supplies	B	\$	Revenue from shareholders/residents for consumable dietary supplies, excluding equipment, that have been prorated as additional costs for service based on the number of shareholders/residents requiring the service.
5340			Registered Nurses Payroll	B	\$	Revenue from shareholders/residents for the gross salaries of registered nurses directly related to the care of specific patients, that have been prorated as additional costs for service based on the number of shareholders/residents requiring the service.

NH/Assisted Living Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Editing and Business Rules
			Licensed Practical Nurses Payroll	B	\$	Negative Value Allowed
5341						Revenue from shareholders/residents for the gross salaries of licensed practical nurses directly related to the care of specific patients, that have been prorated as additional costs for service based on the number of shareholders/residents requiring the service.
5342			Other Nursing Salaries	B	\$	Revenue from shareholders/residents for the gross salary of unlicensed personnel directly related to the care of specific patients, that have been prorated as additional costs for service based on the number of shareholders/residents requiring the service.
5350			Housekeeping Salaries	B	\$	Revenue from shareholders/residents for the gross salaries of all housekeeping personnel, that have been prorated as additional costs for service based on the number of shareholders/residents requiring the service.
5351			Housekeeping Supplies	B	\$	Revenue from shareholders/residents for consumable housekeeping items that have been prorated as additional costs for service based on the number of shareholders/residents requiring the service.
5352			Other Housekeeping	B	\$	Revenue from shareholders/residents for consumable housekeeping items, not otherwise included in the Housekeeping series, that have been prorated as additional costs for service based on the number of shareholders/residents requiring the service.

NH/Assisted Living Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
						Man- atory
5360		Drugs/Medical Supplies and Pharmaceuticals	B	\$		Revenue generated from private pay or insurance for drugs, medical supplies and/or pharmaceuticals.
5361		Medical Salaries	B	\$		Revenue from shareholders/residents for the gross salaries of medical personnel providing restorative services to the facility, for which a separate charge is not usually made to the patients, that have been prorated as additional costs for service based on the number of shareholders/residents requiring the service.
5362		Other Medical	B	\$		Revenue from shareholders/residents not otherwise reported in the Medical series, that have been prorated as additional costs for service based on the number of shareholders/residents requiring the service.
5365		Food Servicing	B	\$		Revenue for food services that is not part of the unit package cost, and revenue from third party for food services.
5370		Laundry and Linen	B	\$		Revenue from shareholders/residents for linen, bedding, sheets, blankets, pillows, pillowcases, gowns, towels, washcloths, and disposables, that have been prorated as additional costs for service based on the number of shareholders/residents requiring the service.
5375		Housekeeping	B	\$		Revenue received from housekeeping services that is not part of the unit package.
5376		Health/Medical Services	B	\$		Revenue received from health/medical services that is not part of the unit package.

NH/Assisted Living Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
			Recreation (Activities) and Rehabilitation	B	\$	Man- atory
5380						Revenue received from recreation that is not part of the unit package. For Nursing Homes, this activity amount should be recorded under account 5385.
5385			Rehabilitation	B	\$	Revenue received for Rehabilitation that is not part of the unit package.
5390			Other Service Revenue	B	\$	Other revenue that is not part of the unit package and not defined in accounts 5360-5385 (i.e. tax, van services, etc.); this account may include grant income, service coordinator funding, and drug elimination grants.
5395			Adult Day Care	B	\$	Actual collection for Adult Day Care services.
5396			Child Day Care	B	\$	Actual collection for Child Day Care services.
Schedule of 6900 Accounts						
6930			Dietary Salaries	B	\$	Gross salary of kitchen personnel including dietary supervisor, cooks, helpers, and dishwashers.
6931			Dietary Purchased Services	B	\$	Cost of dietary services supplied from outside sources.
6932			Food	B	\$	Cost of raw food purchased, prepared in the regular kitchen and consumed by patients/residents.
6933			Dietary Supplies	B	\$	Cost of consumable items, excluding equipment, such as soap and detergent, napkins, paper cups, straws, etc. as well as cost of dishes, glassware, silverware and utensils used to support dietary operation.
6940			Registered Nurses Payroll	B	\$	Gross salaries of registered nurses directly related to the care of specific patients/residents.

NH/Assisted Living Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed
			Licensed Practical Nurses Payroll	B	\$	Man- atory
6941			Other Nursing Salaries	B	\$	
6942			Director of Nurses Salaries	B	\$	
6943			Nursing Purchase Services	B	\$	
6944			Housekeeping Salaries	B	\$	
6950			Housekeeping Supplies	B	\$	
6951			Other Housekeeping	B	\$	
6952			Housekeeping Purchased Services	B	\$	
6953			Drugs and Pharmaceuticals	B	\$	
6960			Medical Salaries	B	\$	
6961			Other Medical	B	\$	
6962			Medical Supplies	B	\$	
6963			Medical Purchased Services	B	\$	
6964			Pharmacy Salaries	B	\$	
6965						

NH/Assisted Living Data

			Account Definition/Reporting Reference
			Gross salaries of licensed practical nurses directly related to the care of specific patients/residents.
			Gross salary of unlicensed personnel directly related to the care of specific patients/residents.
			Gross salary of director of nursing who is in a supervisory position.
			Nursing services provided from outside source that relate directly to the care of specific patients/residents.
			Gross salaries of all housekeeping personnel.
			Cost of consumable housekeeping items including but not limited to waxes, cleaners, soap, brooms and laundry supplies.
			Cost of housekeeping items not otherwise included in the Housekeeping series, including items for cooperative facilities.
			Cost of contract labor or other outside services for housekeeping.
			All costs associated with selling medical drugs to patients/residents.
			Gross salaries of medical personnel providing restorative services to the facility, for which a separate charge is not usually made to the patients/residents.
			Expenses not otherwise reported in the Medical series.
			Cost of supplies and other restorative services.
			Outside contract services related to medical services operations.
			Gross salaries of pharmacist(s) employed by the facility.

NH/Assisted Living Data							Account Definition/Reporting Reference
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Editing and Business Rules
6966			Pharmacy Supplies	B	\$		Cost of all items including but not limited to non-prescription drugs and medication used by the pharmacy as well as cost of drugs and pharmaceuticals prescribed by the attending physician.
6967			Pharmacy Purchased Services	B	\$		Pharmacy services provided from outside sources in support of pharmacy.
6970			Laundry and Linen	B	\$		Cost of linen, bedding, sheets, blankets, pillows, pillowcases, gowns, towels, washcloths, and disposables.
6971			Laundry Salaries	B	\$		Gross salaries of laundry personnel.
6972			Laundry, Linen, Bedding, Disposables, Purchased Services	B	\$		Cost of outside laundry services including a commercial laundry service, including provisions of linen, bedding and disposables.
6973			Laundry Supplies	B	\$		Supplies, excluding equipment, used to support Laundry operation.
6975			Medical Records Salaries	B	\$		Gross salaries of licensed medical records librarians and clerks.
6976			Medical Records Supplies	B	\$		Cost of supplies including but not limited to nursing and charting forms, admission forms, medication and treatment records, physician order forms, etc.
6977			Medical Records Purchased Services	B	\$		Outside contract services related to medical records.
6980			Recreation and Rehabilitation	B	\$		Gross salaries of personnel providing recreational programs to patients/residents such as arts and crafts, and other social activities.
6981			Activities Supplies	B	\$		Cost of expensed items used in the activities program (e.g., games, puzzles, art supplies)
6982			Activities Purchased Services	B	\$		Outside contract services related to activities operations.

NH/Assisted Living Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Editing and Business Rules
					Negative Value Allowed	Man- atory
6983			Rehabilitation Salaries	B	\$	
6984			Rehabilitation Supplies	B	\$	
6985			Rehabilitation Purchased Services	B	\$	
6990			Other Service Expenses	B	\$	
Nursing Home Supplemental Data						
S1900-010			Total Licensed Beds	P	N	This account is required for all projects that are non-leased Nursing Homes. If account 5195 is valued, then this account is not required.
S1900-020			Capacity	P	N	This account must equal account S1900-010 multiplied by the number of days in the reporting period. This account is required for all projects that are non-leased Nursing Homes. If account 5195 is valued, then this account is not required.
S1900-030			Medicare Pay Patient Days	P	N	The reported actual patient days for Medicare paid occupied beds.
S1900-040			Medicare Pay Patient Days Percentage	P	D	This value should be entered as a decimal rounded to two places. This account must equal account S1900-030/S1900-130; if a value is submitted for any of the accounts that comprise this calculation, this account is required.
S1900-050			Medicaid Pay Patient Days	P	N	The reported actual patient days for Medicaid paid occupied beds.

NH/Assisted Living Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Editing and Business Rules
					Negative Value Allowed	Man-Mandatory
S1900-060			Medicaid Pay Patient Days Percentage	P	D	This value should be entered as a decimal rounded to two places. This account must equal account S1900-050/S1900-130; if a value is submitted for any of the accounts that comprise this calculation, this account is required.
S1900-070			Private Pay Patient Days	P	N	The reported actual patient days for privately paid occupied beds. Private pay includes insurance payments.
S1900-080			Private Pay Patient Days Percentage	P	D	This value should be entered as a decimal rounded to two places. This account must equal account S1900-070/S1900-130; if a value is submitted for any of the accounts that comprise this calculation, this account is required.
S1900-090			VA Pay Patient Days	P	N	The reported actual patient days for VA paid occupied beds.
S1900-100			VA Pay Patient Days Percentage	P	D	This value should be entered as a decimal rounded to two places. This account must equal account S1900-090/S1900-130; if a value is submitted for any of the accounts that comprise this calculation, this account is required.
S1900-110			Other Pay Patient Days	P	N	The reported actual patient days for occupied beds paid for by methods other than Medicare, Medicaid, Private, and VA.
S1900-120			Other Pay Patient Days Percentage	P	D	This value should be entered as a decimal rounded to two places. This account must equal account S1900-110/S1900-130; if a value is submitted for any of the accounts that comprise this calculation, this account is required.

NH/Assisted Living Data						
Account Number	Detail Level 1 Account Number	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Editing and Business Rules
			Actual Patient Days	P	N	Negative Value Allowed
S1900-130						This account must equal the sum of accounts S1900-030, S1900-050, S1900-070, S1900-090, and S1900-110. This account is required for all projects that are non-eased Nursing Homes. If account 5195 is valued, then this account is not required.
S1900-140			Utilization	P	D	This value should be entered as a decimal rounded to two places. This account must equal account S1900-130/S1900-020. This account is required for all projects that are non-eased Nursing Homes. If account 5195 is valued, then this account is not required.

Certification/Federal Awards Data						Account Definition/Reporting Reference		
Account Number	Detail Level 1	Detail Level 2 Account Number	Account Title	Stmt Level	Data type	Negative Value Allowed	Man-Mandatory	Editing and Business Rules
Mortgagor's Certification								
S2900-010			Narrative	E	T	X		
S2900-020			Name of Signatory #1	E	T			In the case of a sole proprietorship, this would be the same as the owner; in the case of a corporation, this would be an officer of the company; in the case of a limited partnership, this would be a general; in the case of a general partnership, this would be a general partner; in the case of a trust, this would be a trustee or beneficiary.
S2900-025			Title of Certifying Official	E	T	X		
S2900-030			Name of Signatory #2	E	T			For all entities that are OTHER than a sole proprietorship, a limited partnership (LP), a limited liability corporation (LLC), a limited liability partnership (LLP), or a limited liability limited partnership (LLLP), this account is required.
S2900-040			Auditee Telephone Number	E	T	X		
S2900-050			Date of Certification	E	DT	X		
Managing Agent's Certification								
S3000-010			Narrative	E	T			
S3000-020			Name of Managing Agent	E	T	X		
S3000-030			Name of Signatory	E	T	X		The value for this account should not include dashes.
S3000-040			Managing Agent TIN	E	T	X		
S3000-050			Name of Individual (i.e., Property Manager)	E	T	X		